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Assembly Proceedings

Official Report

Bengal Legislative Assembly

Eighteenth Session, 1944

The 1st, 3rd, 4th, 6th, 18th, 19th, 20th, 21st, 24th, 25th, 26th and 27th April, 1944

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GOVERNMENT OF BENGAL.

GOVERNOR OF BENGAL.

His Excellency the Right Hon'ble RICHARD GARDINER CASEY, C.H., D.S.O., M.C.

MEMBERS OF THE COUNCIL OF MINISTERS.

The Hon'ble Khwaja Sir NAZIMUDDIN, K.C.I.E., in charge of the Home (Civil Defence Co-ordination) Department.

The Hon'ble Mr. H. S. SUHRAWARDY, in charge of the Department of Civil Supplies.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI, in charge of the Finance Department.

The Hon'ble Mr. TAMIZUDDIN KHAN, in charge of the Education Department.

The Hon'ble Mr. BARADA PROSANNA PAIN, in charge of the Department of Communications and Works.

The Hon'ble Khan Bahadur SAIYID MUAZZAMUDDIN HOSAIN, in charge of the Department of Agriculture (Rural Reconstruction).

The Hon'ble Mr. TARAK NATH MUKERJEA, M.B.E., in charge of the Revenue Department (Evacuation and Relief).

The Hon'ble Nawab MUSHARRUFF HOSSAIN, Khan Bahadur, in charge of the Judicial and Legislative Department.

The Hon'ble Mr. Khwaja SHAHABUDDIN, C.B.E., in charge of the Departments of Commerce, Labour and Industries (including Postwar Reconstruction).

The Hon'ble Mr. PREMHARI BARMA, in charge of the Forests and Excise Department.

The Hon'ble Khan Bahadur Maulvi JALALUDDIN AHMAD, in charge of the Department of Public Health and Local Self-Government.

The Hon'ble Mr. PULIN BEHARY MULLICK, in charge of the Publicity Department.

The Hon'ble Mr. JOGENDRA NATH MANDAL, in charge of the Co-operative Credit and Rural Indebtedness Department.

PRINCIPAL OFFICERS OF THE BENGAL LEGISLATIVE ASSEMBLY.

SPEAKER.

The Hon'ble Mr. SYED NAUSHER ALI.

DEPUTY SPEAKER.

SYED JALALUDDIN HASHEMY, Esq.

SECRETARY.

K. ALI AFZAL, Esq., Barrister-at-law.

THE BENGAL LEGISLATIVE ASSEMBLY PROCEEDINGS

Official Report of the Eighteenth Session.

Volume LXVII —No. 4.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Saturday, the 1st April, 1944, at 10 a.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 12 Hon'ble Ministers and 160 members.

STARRED QUESTIONS

(to which oral answers were given)

Alleviation of distress of the flood-affected people of Midnapore.

***208. Dr. GOBINDA CHANDRA BHAWMIK:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) whether it is a fact that Government gave any assurance regarding remission of revenue and rent in the flood- and cyclone-affected areas of Midnapore;

(*ii*) that the Khas Mahal officers are trying to realise the rent from the Contai Khas Mahal tenants for this year 1349B.S.; and

(*iii*) that this year there has been further flood in Potaspur and Bhagwan police-stations by the breach of the Kalaghai river and in Ramnagar police-station by the breach of the Suburnarakha embankment?

(*b*) Will the Hon'ble Minister be pleased to state with regard to Contai and Tamluk subdivisions—

(*i*) what are the areas that remained uncultivated this year being submerged under water;

(*ii*) what is the area that remained uncultivated for want of labour; and

(*iii*) what steps, if any, the Government propose to take to help the people of the affected areas?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*)(*i*) No. But the District Officer was instructed not to adopt any coercive measure for the realisation of these dues pending decision of the question of their suspension or remission in accordance with Chapter XLV of the Tauzi Manual.

(*ii*) The suspended rent for 1349B.S. has become due for recovery this year.

(*iii*) Yes, in some parts of these police-stations.

(*b*) (*i*) and (*ii*) Some lands in Contai and Tamluk subdivisions remained uncultivated either for being submerged under water or for want of labour. But it is not possible to give an accurate estimate of the acreage involved.

(*iii*) Relief in the form of gratuitous doles and through poor houses is being continued. It is also proposed to start relief works very soon.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state if the decision referred to in reply (*a*)(*i*) has been taken by this time?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Mr. NISHITHA NATH KUNDU: What is the decision?

The Hon'ble Mr. TARAK NATH MUKERJEA: In those areas where the landlords will entirely remit the rent they will get entire remission of revenue As regards cess, the matter is under consideration.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state if it is a fact that Government is realising rent where there is extreme devastation in the areas Nandigram, Contai and Kalinagar?

The Hon'ble Mr. TARAK NATH MUKERJEA: Only from those who are able to pay without any undue hardship.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state if it is a fact that in 1913, 1926 and 1939, when there were similar floods, people got remission of rent?

The Hon'ble Mr. TARAK NATH MUKERJEA: It is only in deserving cases.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*)(*iii*), will the Hon'ble Minister be pleased to state what is the basis on which relief in the form of gratuitous doles and through poor houses is being distributed?

The Hon'ble Mr. TARAK NATH MUKERJEA: Sir, the basis is only this—who are deserving and who require gratuitous relief are given relief.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state if certificate procedure has been adopted for the realisation of rent in Contai and Tamluk areas?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already stated, only in those cases where the people can pay without any hardship.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*)(*i*) and (*ii*) where it is stated that it is not possible to give an accurate estimate of the acreage involved, is the Government in a position to give the percentage of the area involved?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state if it is a fact that most of the people are affected by the last cyclone and they are not in a position to pay rent and revenue just now?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have nothing further to add to what I have already stated.

Distress amongst landless labourers and poor middle class people.

*209. **Mr. DHIRENDRA NATH DATTA:** Is the Hon'ble Minister in charge of the Revenue Department aware that amongst the landless labourers and the poor middle class families there is an acute distress and large section of those classes of people is still starving on account of the fact that present prices of rice are beyond the purchasing power of large section of the people?

The Hon'ble Mr. TARAK NATH MUKERJEA: There is considerable demand for labour at good wages and those who are able to work should not have much difficulty in earning their livelihood The poor middle class people are in distress as the price of foodgrain is still beyond their purchasing power.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to tell us whether there is demand for labour in all places of Bengal or in a particular area where there is military construction?

The Hon'ble Mr. TARAK NATH MUKERJEA: Demand varies in different areas according to the varying necessity in those particular areas

Mr. NISHITHA NATH KUNDU: In view of his answer that the poor middle class people are in distress as the price of foodgrain is still beyond their purchasing power, will the Hon'ble Minister be pleased to state what steps do Government propose to take in relieving the poor middle class people from distress?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have already stated at length about the relief proposed to be given to these people in my statement I made in connection with the Famine Relief Demand. Steps have been taken to give relief to the middle class people in various ways.

Mr. SHAHEDALI: In reply to the question the Hon'ble Minister has said that there is considerable demand for labour at good wages. Will the Hon'ble Minister be pleased to state what is the wage Government is going to offer in test relief work to each person per day?

The Hon'ble Mr. TARAK NATH MUKERJEA: The rate of wages which can be paid to these labourers is decided according to the provisions of the Famine Code, viz., the price of rice prevailing in a particular locality

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether in test relief work Government is going to offer only 6 annas per diem in the district of Tippera?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, the rate varies according to the price of rice and if the price of rice is high, then the rate will be naturally high.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what according to Government is good wage, whether it is Re. 1 or 12 annas?

Mr. SPEAKER: You cannot cross-examine like that.

Maulvi MUHAMMAD ISRAIL: I want to ask whether 12 annas or Re. 1——

Mr. SPEAKER: I quite see your point, but good, bad or indifferent wages it is very difficult to answer.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether 6 annas as wage in the district of Tippera for each person per diem is considered sufficient by Government?

The Hon'ble Mr. TARAK NATH MUKERJEA: The question of sufficiency does not arise because wages payable to the labourers are guided by the provisions of the Famine Code.

Maulvi MUHAMMAD ISRAIL: In view of the high prices of foodstuffs and other necessaries of life, will the Hon'ble Minister be pleased to state whether the good wages that Government have spoken of in the answer are at all sufficient to meet the demands of the poor agricultural labourers?

The Hon'ble Mr. TARAK NATH MUKERJEA: The matter is under the consideration of Government.

Maulvi MUHAMMAD ISRAIL: In view of the answer just now given, will the Hon'ble Minister be pleased to state what steps, if any, Government are considering to take to give relief to the agricultural labourers of the province?

The Hon'ble Mr. TARAK NATH MUKERJEA: Government is considering the proposal of increasing the wages.

Mr. CHARU CHANDRA ROY: With reference to the answer just now given, will the Hon'ble Minister be pleased to tell the House what are the different ways by which he wants to help the poor middle class people?

Mr. SPEAKER: That is too wide a question.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether he is aware that in the district of Tippera labourers working as private servants get Re. 1 per diem whereas Government offer only 6 annas per diem?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already stated the Government rate of wages payable to these labourers is guided by the provisions of the Famine Code and I am not definitely aware what are the wages paid by private persons.

Mr. AHMED HOSAIN: Does not the Hon'ble Minister think that there is some lacuna in the Famine Code which ought to be corrected?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, the matter is under consideration.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state what is the principal measure to be adopted by Government to relieve the distress of the middle class people?

The Hon'ble Mr. TARAK NATH MUKERJEA: To arrange for their training in the workhouses and also to give those who are unable to earn their livelihood help in the shape of gratuitous dole.

Srijut MANINDRA BHUSAN SINHA: Will the Hon'ble Minister be pleased to state if Government is considering the desirability of opening cheap rice stores for the relief of the poor middle class people?

The Hon'ble Mr. TARAK NATH MUKERJEA: I beg to submit that this is a matter for the Civil Supplies Department.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state the quantity of rice upon which the wages of the labourers are determined under the Famine Code for test relief work?

The Hon'ble Mr. TARAK NATH MUKERJEA: Price of 18 chattaks of rice.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state what is the rate of daily wages for test relief work so far sanctioned by Government for the landless labourers?

The Hon'ble Mr. TARAK NATH MUKERJEA: It is guided by the provisions of the Famine Code.

Khan Bahadur ABDUL WAHAB KHAN: Sir, I wanted to know the rate so far sanctioned by the Government according to the Famine Code. My question has not been answered.

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, the rate varies according to the price of rice prevailing.

Khan Bahadur ABDUL WAHAB KHAN: I wanted to know what was the maximum?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state what is the difference between the Famine Code rate and the Famine Manual rate?

The Hon'ble Mr. TARAK NATH MUKERJEA: Rate is same in both the Famine Code and in the Famine Manual.

Khan Bahadur ABDUL WAHAB KHAN: In view of the fact that the present rate does not attract sufficient labour, does the Government consider it desirable to increase the daily wages for test relief work to give relief to the people belonging to the landless labour class?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, the matter is under careful consideration of Government.

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state what is the highest amount actually paid to a labourer from January to March last?

The Hon'ble Mr. TARAK NATH MUKERJEA: It is impossible for me to say that off-hand. If the honourable member gives notice, I can give him the information asked for.

Mr. MIRZA ABDUL HAFIZ: Is the Hon'ble Minister aware that the amount estimated for expenditure on test relief work, to be given to the landless labourers and poor middle class people is too insufficient and inadequate?

The Hon'ble Mr. TARAK NATH MUKERJEA: It is too general a question to be answered properly.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether it is a fact that the wages offered generally are much lower than the wages generally offered by other people to these landless labourers?

Mr. SPEAKER: That question has been asked many a time.

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state what is the difference between the rate of labour in the locality and the rate that is given by Government?

The Hon'ble Mr. TARAK NATH MUKERJEA: That varies in different localities.

Scheduled Caste Education Committee.

*210. **Babu MADHUSUDAN SARKER:** Will the Hon'ble Minister in charge of the Education Department be pleased to state the function of the present Scheduled Caste Education Committee constituted at the instance of the Government?

MINISTER in charge of the EDUCATION DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): The function of the Scheduled Caste Education Committee is to advise Government upon all questions relating to Scheduled Caste Education.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether he is aware that a circular was issued regarding the awarding of stipends to Scheduled Caste students of the first four classes in high English schools and, if so, whether Government in issuing that circular consulted the Scheduled Caste Education Committee?

The Hon'ble Mr. TAMIZUDDIN KHAN: I want notice.

Mr. MUKUNDA BEHARY MULLICK: Will the Hon'ble Minister be pleased to state if all matters relating to the education of Scheduled Castes are referred to this committee?

The Hon'ble Mr. TAMIZUDDIN KHAN: All important matters should be referred, but whether all questions are actually referred or not I cannot say off-hand.

Mr. MUKUNDA BEHARY MULLICK: Will the Hon'ble Minister be pleased to state who is the final authority to deal with the advices given by this committee?

The Hon'ble Mr. TAMIZUDDIN KHAN: That depends on the nature of the questions. As regards some matters, the Director of Public Instruction is the final authority and as regards others the Government.

Mr. MUKUNDA BEHARY MULLICK: Will the Hon'ble Minister be pleased to state if matters of some importance educationally dealt with by this committee are finally dealt with by the Hon'ble Minister or not?

The Hon'ble Mr. TAMIZUDDIN KHAN: I have already stated that if it is a question which it is necessary for Government to deal with then it comes to the Minister and he deals with it.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that sometimes the suggestions and opinions given by this committee were despised by Government though those suggestions and opinions were found to be suitable for the education of Scheduled Castes?

The Hon'ble Mr. TAMIZUDDIN KHAN: I cannot say that off-hand. As the honourable member says so, it may have possibly happened in some cases.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state what is the personnel of this committee?

Mr. SPEAKER: That question does not arise.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House whether the Scheduled Caste Education Committee is only a show committee?

Mr. SPEAKER: That question does not arise.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House whether the resolutions passed by this committee are taken by Government as pious wishes of the Scheduled Caste Committee?

Mr. SPEAKER: That question does not arise.

Mr. MUKUNDA BEHARY MULLICK: Will the Hon'ble Minister be pleased to state whether he is aware that in most cases the advice given by this committee is negatived by Government?

The Hon'ble Mr. TAMIZUDDIN KHAN: I do not think so.

Quarterly payment of primary school teachers.

***211. Maulana MD. MANIRUZZAMAN ISLAMABADI:** (*a*) Is the Hon'ble Minister in charge of the Education Department aware of the fact that teachers of aided primary schools are paid quarterly or half-yearly?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of taking steps for their payment on a monthly basis?

(*c*) If the answer to (*b*) is in the negative, will the Hon'ble Minister be pleased to state the reason therefor?

The Hon'ble Mr. TAMIZUDDIN KHAN: (*a*) Yes. Quarterly.

(*b*) It is the intention of Government to convert aided schools into board-managed schools and when this is done the practice of quarterly payment will discontinue.

(*c*) Does not arise.

Mr. AHMED HOSAIN: With reference to answer (*b*), will the Hon'ble Minister be pleased to state when this intention of Government is likely to fructify?

The Hon'ble Mr. TAMIZUDDIN KHAN: Not at a particular point of time, but gradually.

Mr. AHMED HOSAIN: For the fruition of the intention of Government, is Government willing to introduce the system of monthly payment and doles to aided schools in view of the distress prevailing in the country?

The Hon'ble Mr. TAMIZUDDIN KHAN: There are certain difficulties. The amounts to be paid to teachers are very small. If monthly payment has to be made in all these cases, the money order charges and other incidental charges as well as the pressure of work upon the staff will be extremely heavy. Therefore it does not seem to be desirable to introduce the monthly payment system before these institutions are brought under the direct management of School Boards.

Khan Bahadur ABDUL WAHAB KHAN: Is the Hon'ble Minister aware that even in this system of monthly payment abnormal delay is caused during the postal transit?

The Hon'ble Mr. TAMIZUDDIN KHAN: I want notice.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister consider the desirability of taking necessary steps, so that these monthly money orders are promptly sent and so that the teachers can get their salaries in time? Sir, my question is whether Government will consider the desirability of taking necessary steps to reduce the delay in the post office?

The Hon'ble Mr. TAMIZUDDIN KHAN: Yes, Sir. I shall look into the matter.

Mr. A. M. ABDUL HAMID: Will the Hon'ble Minister be pleased to state if he is aware that the post-office has fixed the number of money-orders that are to be issued by the District School Board every day?

The Hon'ble Mr. TAMIZUDDIN KHAN: I am not aware.

Mr. A. M. ABDUL HAMID: Will the Hon'ble Minister be pleased to take steps to have that order cancelled?

The Hon'ble Mr. TAMIZUDDIN KHAN: I do not know whether it can be easily cancelled, but I shall look into the matter, and if anything can be done I shall certainly do so.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the method adopted by Government in converting aided schools into Board-managed schools?

The Hon'ble Mr. TAMIZUDDIN KHAN: I have on several occasions stated on the floor of the House that school boards have not been established as yet in all the districts of Bengal. Government is trying to see that in those districts where school boards have not yet been established, such boards may be established. That is one of the directions in which the Government is taking steps for achieving the object that my honourable friend has in view.

Maulvi MUHAMMAD ISRAIL: With reference to answer (*b*), will the Hon'ble Minister be pleased to state what is the total number of schools which have been converted into board schools up till now in Chittagong?

Mr. SPEAKER: That question does not arise.

Closing of road on the south of Assembly buildings.

*212. **Maulvi MD. ABDUR RASHEED:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware of the fact that—

(*i*) the road on the south of the Assembly buildings has been closed to traffic by the U.S. Army; and

(*ii*) this has closed the entrance to the Assembly House by the south gates used by members?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) if this was done with the consent of the local authorities (Commissioner of Police and the Minister in charge); and

(*ii*) what steps the Government propose to take to remove the inconvenience to members in entering the Assembly?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): Before I read the answer I would like to explain that the position as it stood when the question was sent to the Assembly Department is stated in the answer. It does not refer to the state of affairs obtaining today. (*a*)(*i*) No: the road was closed for one day only in early February.

(*ii*) and (*b*) Do not arise.

Mr. NISHITHA NATH KUNDU: Is the Hon'ble Minister aware that the road is still closed for the last 9 or 10 days?

Khan Bahadur MOHAMMED ALI: I have already explained that before I read the answer.

Mr. ATUL CHANDRA SEN: Is the Government satisfied that this closing of the southern road is not a preliminary to the commandeering of the Assembly House?

Mr. SPEAKER: That question does not arise.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what steps do Government propose to take for removing this barrier?

Khan Bahadur MOHAMMED ALI: The circumstances leading to the closing of the road and gate are known to the Speaker. This matter may be referred to the Speaker.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state before closing the road did the military authorities take the consent of the local Government?

Khan Bahadur MOHAMMED ALI: I would refer the honourable member to the statement made by the Speaker the other day in the House.

Duration of posting of officers at Chittagong.

*213. **Khan Bahadur Haji BADI AHMED CHOWDHURY:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that Chittagong district has been made one-year station for the gazetted officers?

(*b*) If the answer to (*a*) be in the affirmative, will the Hon'ble Minister be pleased to state whether any such rule has been made with regard to the transferable clerical officers of the Civil Courts and Collectorates and other departments?

(*c*) If not, do the Government propose to issue such orders to the authorities concerned to take action in the matter?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) No general orders applicable to all gazetted officers have issued to this effect although for certain categories of Judicial Officers the Chittagong district has been made a one-year station.

(*b*) Does not arise.

(*c*) No.

Employment of persons in connection with certain Civil Defence Services.

*214. **Dr. NALINAKSHA SANYAL:** (*a*) Will the Hon'ble Minister in charge of the Home (Defence) Department be pleased to lay on the Table a statement showing—

(*i*) the names of persons drawing Rs.200 and above by way of salary or allowances in connection with different Civil Defence Services, including—

(1) A.R.P. Services, and

(2) Civic Guards Services;

(*ii*) whether they are officials or non-officials;

(*iii*) whether they are retired Government servants or otherwise; and

(*iv*) what are their respective age and qualification?

(*b*) Is the Hon'ble Minister aware that there is a feeling about the employment of number of pension-holders and physically unfit persons in connection with such services?

(*c*) If so, what steps do the Government propose to take in near future to strengthen or to improve the efficiency of these services?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) A statement showing the position as it stood on 1st July, 1943, is laid on the Library Table.

(*b*) Government are not aware that there is such a feeling.

(*c*) Does not arise.

Dr. NALINAKSHA SANYAL: With reference to the statement laid on the Library Table, will the Hon'ble Minister be pleased to state if he is aware that the said statement only relates to one service and not to others?

Khan Bahadur MOHAMMED ALI: No, Sir. The statement refers to the A.R.P. and the Civic Guard and Post Raid Information services.

Dr. NALINAKSHA SANYAL: What about the other services?

Khan Bahadur MOHAMMED ALI: The question did not arise because the information wanted was about officers drawing Rs. 200 and above.

Dr. NALINAKSHA SANYAL: Am I to understand that in the Civic Guards services there is no officer drawing more than Rs. 200?

Mr. MIRZA ABDUL HAFIZ: On a point of order, Sir. There is no statement mentioned in answer (*a*) on the Library table.

Dr. NALINAKSHA SANYAL: If you want it, I can give you now.

Maulvi MUHAMMAD ISRAIL: On a point of order, Sir. Is the honourable member allowed to take away the statement from the Library table?

Mr. SPEAKER: That is not a point of order. It is a question of propriety or otherwise of the papers being taken away from the Library table. At present that is my opinion. On a previous occasion also this matter was raised in this House and I said that I would look into the matter. I am sorry I have not been able to examine the matter as carefully as I should. I shall look into the matter carefully and will give my decision thereafter.

Dr. NALINAKSHA SANYAL: I may submit in that connection that it is not my intention to inconvenience any member. I waited about 3 minutes after question No. 210 was called and then I brought the statement. If any member wants to see it, even now it is available. As regards statements placed on the Library Table, if members want really that they should have access to them, I submit that Government should place them one day earlier. It is not possible within 15 minutes to go through them and come to the House with copies. There is no time for that.

Mr. MIRZA ABDUL HAFIZ: If the honourable member is ready to give the statement to me, I would like to see it.

Dr. NALINAKSHA SANYAL: You may take it, if you want.

Mr. SPEAKER: You please put your supplementary question.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state who made the selection of officers of these services?

Khan Bahadur MOHAMMED ALI: Different officers were selected by different authorities.

Dr. NALINAKSHA SANYAL: Who are the authorities please?

Khan Bahadur MOHAMMED ALI: Some officers were selected by Government; others by the Controller.

Dr. NALINAKSHA SANYAL: Is there any rule laid down or any policy indicating the manner in which various appointments in the A.R.P. services are to be made?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state when was this answer which was read prepared? Why is it that an up-to-date answer is not given? Does not Government maintain the list up-to-date.

Khan Bahadur MOHAMMED ALI: The question was received when the previous Ministry was in office. After that, some statistics were collected. When the question was due for answer, it was not given and subsequently the list was corrected up to 1st July, 1943.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state why, as I have submitted, an up-to-date answer is not given? Will that be inconvenient for Government?

Khan Bahadur MOHAMMED ALI: It will not be inconvenient by any means. After the figures have once been collected, if they are to be brought up-to-date, it will involve an expenditure of time, labour and money which will not be commensurate with the result.

Dr. NALINAKSHA SANYAL: On a previous occasion I submitted, Sir,——

Mr. SPEAKER: I cannot allow the thing to be discussed.

Dr. NALINAKSHA SANYAL: Has there been any change in the position since July, 1943?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is a fact that there are quite a number of retired officers aged 55 and above in the list supplied?

Khan Bahadur MOHAMMED ALI: Not quite a lot.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if his attention has been drawn to two items——

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: Has the Hon'ble Minister's attention been drawn to the case of Mr. S. C. Sarker, Deputy Superintendent?

Khan Bahadur MOHAMMED ALI: In answer to his previous question I said "not quite a lot".

Dr. NALINAKSHA SANYAL: How many?

Khan Bahadur MOHAMMED ALI: Only a few.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether certain officers who had actually completed their term of office under Government and retired either due to bad health or due to over-age have been taken back again in service?

Khan Bahadur MOHAMMED ALI: Retirement is not always due to bad health. Government considered these officers suitable for re-employment and that is why they were taken.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if his attention has been drawn to item No. 9, Howrah Equipment Officer, who is over 60 years of age?

Mr. SPEAKER: That question does not arise for the simple reason that when an answer has been given by an Hon'ble Minister it implies that his attention has been drawn to it.

Dr. NALINAKSHA SANYAL: Sir, my question under (*b*) specifically is, "Is the Hon'ble Minister aware that there is a feeling about the employment of a number of pension-holders and physically unfit persons in connection with such services?" To this the answer has been given, "Government are not aware that there is such a feeling" That is why, Sir, my supplementary question has been called for.

Mr. SPEAKER: An answer has been given and it is there; consequently you have got to presume that his attention has been drawn to it. Therefore that supplementary question does not arise.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state why was it that Communal Ratio Service Rules were not applied to these services?

Khan Bahadur MOHAMMED ALI: Most of these appointments were made during the regime of the previous Ministry and it is only those Ministers who were responsible for these appointments who could answer that question.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state when were these appointments made?

Khan Bahadur MOHAMMED ALI: Most of these appointments were made during the period between December, 1941, and before this Ministry came into office.

Dr. NALINAKSHA SANYAL: Is it a fact that most of these appointments were made even earlier when some of the Ministers now functioning were functioning as Ministers in the Cabinet, and is it a fact that these appointments were made at a time when the Hon'ble Khwaja Sir Nazimuddin was the Minister in charge of the Home Department?

Khan Bahadur MOHAMMED ALI: Only a few appointments were made.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state how many of the appointments were made after the retirement of Sir Nazimuddin from the previous Ministry and how many before?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Is it a fact that out of the appointments made here nearly 90 per cent. of the appointments were made when Sir Nazimuddin was in charge of the Home Department?

Khan Bahadur MOHAMMED ALI: That is absolutely incorrect.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state on what ground or basis he says that these appointments—a majority of them—were made when Sir Nazimuddin was not in the Ministry?

Khan Bahadur MOHAMMED ALI: A record is with Government. About 80 or 90 per cent. of these appointments were made during the regime of the last Ministry.

Dr. NALINAKSHA SANYAL: With reference to the qualifications of these persons, will the Hon'ble Minister be pleased to state how is it that one officer who had merely read up to the I.A. and was merely 22 years 11 months old, was appointed by Mr. Seth Druckuer?

Khan Bahadur MOHAMMED ALI: I want notice. Perhaps the appointment was made during the last Ministry, and therefore this Ministry is not in a position to explain the matter.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether this appointment was made during the last Ministry?

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Dr. NALINAKSHA SANYAL: Was this member in any way related to any members of the last Ministry?

Khan Bahadur MOHAMMED ALI: It is the Ministers who were in office at that time who could answer that.

Dr. NALINAKSHA SANYAL: Has the Government any information about the qualification of this particular officer who has merely read up to the I.A. and a boy of 22 years, and as to how he got into the job?

Khan Bahadur MOHAMMED ALI: I have already said that as the appointment was made during the regime of the last Ministry, the present Government is not in a position to say how and why this appointment was made.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if there were any services other than the A.R.P. services which are covered by the question relating to Civil Defence Services?

Khan Bahadur MOHAMMED ALI: Sir, here, of course, the honourable member wants a statement showing the names of persons in the A.R.P. and Civic Guards services drawing over Rs. 200 per month. The statement supplied covers the statement wanted as regards items (1) and (2) of question (*a*)(i).

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if there are no officers drawing Rs. 200 and above in any other services than the A.R.P. service?

Khan Bahadur MOHAMMED ALI: There are hundreds of services.

Dr. NALINAKSHA SANYAL: In the Civil Defence Services?

Khan Bahadur MOHAMMED ALI: Yes, there are.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state the names of persons drawing Rs. 200 and above by way of salary and allowances in connection with the Civil Defence Services including the A.R.P. and the Civic Guard services?

Khan Bahadur MOHAMMED ALI: The question relating to the services that come within the Civil Defence Department which is administered by the Home Department has been replied to.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether the Civic Guard services do not come under the Home (Defence) Services?

Khan Bahadur MOHAMMED ALI: Yes, Sir. The Civic Guard services come within the Home Department.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state why is it then that questions relating to Civic Guard services are not replied to?

Khan Bahadur MOHAMMED ALI: Because there are no other paid officers except Adjutants drawing less than Rs. 200.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that considerable feeling exists in the province about the recruitment of officers in the A R P. having sometimes no qualifications or qualifications not sufficient enough for holding special posts referred to in the question?

Khan Bahadur MOHAMMED ALI: Government is aware that a feeling exists about the relaxation of communal ratio rules by the last Ministry by not giving the due share to the Muslim and Scheduled Caste communities.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the question in the House regarding the non-application of communal ratio rules was directed to Sir Nazimuddin when he was the Home Minister under the previous Government?

Khan Bahadur MOHAMMED ALI: No. The relaxation of the Communal Ratio Rules was done by the last Ministry.

Hooghly Co-operative Credit Society.

***215. Khan Bahadur S. ABDUR RAUF:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state whether it is a fact that—

(i) the General Meetings of the Hooghly Co-operative Credit Society, Ltd., were held on 26th August, 1934, for the years from 1931-32 to 1933-34, on 5th September, 1937, for the years 1934-35 to 1935-36, on 2nd June, 1940, for the years from 1936-37 to 1938-39 and lastly on 16th January, 1944, for the years from 1939-40 to 1941-42; and

(ii) no General Meetings have as yet been held for the years from 1942-43 to 1943-44?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the reasons therefor?

(*c*) Is it a fact that there has not been any change of the Chairman of the Society since 1934?

(*d*) If so, will the Hon'ble Minister be pleased to state the reasons therefor?

Khan Bahadur A. F. M. ABDUR RAHMAN (on behalf of the Hon'ble Mr. Jogendra Nath Mandal): (*a*)(*i*) Yes.

(*ii*) The General Meeting for 1942-43 is going to be held shortly. That for 1943-44 is not yet due.

(*b*) Laches on the part of the society.

(*c*) No. A change took place in January, 1944.

(*d*) Does not arise.

Mr. MIRZA ABDUL HAFIZ: With reference to answer (*b*) will the Hon'ble Minister be pleased to state whether the laches on the part of the society go against rules which deserve censure?

Khan Bahadur A. F. M. ABDUR RAHMAN: Yes.

Mr. AHMED HOSAIN: Did the department take any timely action to rectify the laches?

Khan Bahadur A. F. M. ABDUR RAHMAN: Yes.

Starred Question No. 215A.

Khan Bahadur MOHAMMED ALI: I request you, Sir, to hold over this question till Monday next.

Mr. SPEAKER: All right.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Arrangement for food, shelter and medical treatment of destitutes.

100. Mr. PRATUL CHANDRA CANGULI: Will the Hon'ble Minister in charge of the Revenue Department be pleased to state what arrangements have been made for food, shelter, clothing and medical treatment of the destitutes in Bengal?

The Hon'ble Mr. TARAK NATH MUKERJEA: A number of poor houses, orphanages and work houses were opened, of which 92 poor houses, 73 orphanages and 112 work houses are still functioning. Arrangements for food, shelter and medical treatment for minor ailments were made in those places. Besides, 6,625 relief kitchens out of which 4,469 were running entirely at Government cost and 1,605 were subsidised by Government were functioning when the distress was at its peak, and over 2,500,000 people were fed in them daily. Moreover about 38,000 people were getting cash doles and 250,000 people were receiving grain doles during that period

daily. Over a sum of Rs.3,44,00,000 has been spent by Government for gratuitous relief up to the beginning of March, 1944, on the item of food alone. Government have also sanctioned Rs.40,00,000 for cloth and blankets for free distribution to the destitutes, and almost the entire quantity purchased has already been distributed.

As regards arrangements for medical treatment of destitutes, 60 hospitals of 100 beds each and 500 hospitals of 20 beds each have been specially opened in the 12 worst-affected districts of the Province. Destitutes have also been treated in the other hospitals. Government have also sanctioned the scheme for the formation of 250 mobile medical units for the whole Province in order to render medical relief to sick destitutes in the villages.

Appointments in Bengal Government Press and applicability of Communal Ratio Rules.

101. Maulvi ABUL HASHIM: (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state whether it is a fact that—

(*i*) there is no Muslim out of 11 Section-holders in the Bengal Government Press;

(*ii*) at present 4 posts of Section-holders are lying vacant;

(*iii*) there are only 3 Muslims and no Scheduled Caste Hindu out of 17 Assistant Section-holders (including 1 Binding Proceedings Clerk) in the said Press;

(*iv*) at present there are 5 vacancies of the said posts still lying unfilled;

(*v*) there is no Muslim out of 3 Assistant Paper Store-Keepers in the said Press, and

(*vi*) since the resignation of one Mr. G. F. Ward, one post has been lying vacant for about a year?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of filling up the vacancies according to Communal Ratio Rules?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*)(*i*), (*v*) and (*vi*) Yes.

(*ii*) There are 3 permanent vacancies and 2 temporary.

(*iii*) and (*iv*) There are only 16 posts of Assistant Section-holder: three are held by Muslims: none is held by a member of the Scheduled Castes. Three are vacant.

(*b*) Yes; where the said Rules are applicable

Prayer for increased family allowance by security prisoner Babu Narayan Chandra Canguli.

102. Mr. JNANENDRA CHANDRA MAJUMDAR: (*a*) Will the Hon'ble Minister in charge of the Home (Jails) Department be pleased to state whether it is a fact that—

(*i*) security prisoner Babu Narayan Chandra Ganguli of Dacca town, at present detained in the Buxa Special Reserve Jail, has been granted a family allowance of Rs.15 only per month;

(*ii*) he sent several petitions to the Government for the increment of his family allowance of Rs.15 per month; and

(*iii*) his family members consist of his very old parents and 12 other persons?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what actions, if any, have been taken on those petitions?

(*c*) Is the Hon'ble Minister considering the desirability of increasing the amount of the family allowance of Rs. 15 granted to the above mentioned security prisoner?

(*d*) If the answer to (*c*) is in the negative, will the Hon'ble Minister be pleased to state the reasons thereof?

MINISTER in charge of the HOME DEPARTMENT (the Hon'ble Khwaja Sir Nazimuddin): (*a*)(*i*) and (*ii*) Yes.

(*iii*) My information is that the family consists of only 9 persons including his parents.

(*b*) and (*c*) No.

(*d*) The security prisoner's family has been deprived by his arrest and detention of an income of Rs.10 to Rs.12 only per month. The principle of not granting an allowance in excess of a prisoner's pre-arrest income was relaxed in this case and an allowance of Rs.15 per month was sanctioned on compassionate grounds.

Authenticated Schedule of Expenditure for 1944-45.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, Sir, in pursuance of sub-section (*2*) of section 80 of the Government of India Act, 1935, I beg to lay before the Assembly the authenticated schedule of expenditure for 1944-45 authenticated by His Excellency the Governor under sub-section (*1*) of section 80 of the Government of India Act, 1935.

Adjournment.

The House was then adjourned at 10-40 a.m. till 4 p.m. on Monday, the 3rd April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Monday, the 3rd April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr SYED NAUSHER ALI) in the Chair, 12 Hon'ble Ministers and 182 members.

STARRED QUESTIONS

(to which oral answers were given)

Aeroplane crash in South Calcutta.

***215A.** (SHORT NOTICE) **Mr. SYED SAHABE-ALAM:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that—

(*i*) on 8th March, 1944, an aeroplane crashed near a *bustee* in South Calcutta; and

(*ii*) the *bustee* was completely gutted?

(*b*) If so, will the Hon'ble Minister be pleased to state what was the number of

(*i*) the dead, and

(*ii*) the injured, showing the number of—

(1) males,

(2) females, and

(3) children separately?

(*c*) Is it a fact that as a result of the accident several persons have become homeless and destitute?

(*d*) If so, will the Hon'ble Minister be pleased to state what steps have been taken by Government—

(*i*) to give relief and compensation; and

(*ii*) to arrange for their rehabilitation?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) Yes.

(*b*) (*i*) Thirty-seven, including 3 missing believed killed.

(*ii*) Seven.

(1) 10.

(2) 22.

(3) 12.

(*c*) Yes.

(*d*) (*i*) The distressed people were taken to the Relief Centre at 110, Lansdowne Road, where they were provided with food and clothing. Some of them are still there.

(*ii*) Compensation will be paid as soon as particulars are complete.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state whether Government considers the desirability of forming a committee to make an enquiry into the loss and deaths of the people concerned?

Khan Bahadur MOHAMMED ALI: Government have a comprehensive report regarding the incident and there is no necessity of forming a committee.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether any immediate help was given to the persons who had been killed or wounded or to their families?

Khan Bahadur MOHAMMED ALI: In what shape? In the shape of shelter, food and clothing? These were given.

Khan Bahadur Maulvi FAZLUL QUADIR: No, cash. At what rate cash was given?

Khan Bahadur MOHAMMED ALI: No cash was given.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state how long it will take the Government to complete the particulars?

Khan Bahadur MOHAMMED ALI: Particulars are almost complete and arrangement is being made to pay compensation under the War Injuries Scheme.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state how this aeroplane crash took place?

Khan Bahadur MOHAMMED ALI: That is a question which I am not in a position to answer.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if his attention has been drawn to press reports stating that the aeroplane that crashed had had some pilots under training?

Khan Bahadur MOHAMMED ALI: I am not aware of that.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the Government of Bengal would make proper enquiry into the cause of the accident and ascertain how far such cause may be preventible in future?

Khan Bahadur MOHAMMED ALI: It is not within the jurisdiction of the Government of Bengal.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the Government of Bengal will make proper enquiry of the authorities who are responsible for the administration of aeroplane movements over the city of Calcutta to find out what was the actual cause of this accident with a view to avoid future occurrence of such character?

Khan Bahadur MOHAMMED ALI: Aeroplane accidents in Calcutta are very rare. Therefore there is no necessity of having any enquiry into the matter.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state how many houses have been gutted?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister please tell the House what was the population of the place where the houses were gutted?

Khan Bahadur MOHAMMED ALI: I want notice.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether there is any rule to give any immediate help to the persons who were injured or killed or whose houses were burnt?

Khan Bahadur MOHAMMED ALI: There is the War Injuries Scheme under which relief is to be given to the persons injured and compensation is to be paid, but there is no provision for immediate relief.

Khan Bahadur Maulvi FAZLUL QUADIR: Then how the people will survive? Who is to maintain and help them in their distress?

Khan Bahadur MOHAMMED ALI: They are all housed, fed and clothed at the Government relief centres.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state if the Hon'ble Minister himself or the Parliamentary Secretary held any inspection in that locality?

Khan Bahadur MOHAMMED ALI: No, Sir

Munsif's Court at Durgapore, Mymensingh, and residential accommodation for Munsifs.

***216. Mr. ABUL HOSSAIN AHMAD:** (*a*) Will the Hon'ble Minister in charge of the Judicial Department be pleased to state if it is a fact that –

(*i*) a Munsif's Court has been established at Durgapore in the district of Mymensingh; and

(*ii*) the then District Judges of Mymensingh, Mr. S. M. Masih and Dr. H. G Waight, objected to the establishment of the Munsif's Court in Durgapore?

(*b*) If the answer to (*a*) (*ii*) is in the affirmative, will the Hon'ble Minister be pleased to state the reasons whether the objections of the District Judges were accepted? If not, why not?

(*c*) Will the Hon'ble Minister be pleased to state whether residential accommodations for the Munsifs are available at Durgapore?

(*d*) If so, will the Hon'ble Minister be pleased to state whether such quarters are also available for Muslim Munsifs posted there?

(*e*) If not, what action the Government propose to take in the matter?

Mr. SYED ABDUL MAJID (on behalf of the Hon'ble Nawab Musharruff Hossain, Khan Bahadur): (*a*) (*i*) Yes, as an experimental measure.

(*ii*) No.

(*b*) Does not arise.

(*c*) Yes.

(*d*) No.

(*e*) The question of the provision of Government residential accommodation cannot be taken up till the return of normal times and the question of making the temporary court permanent is decided.

Mr. ABUL HOSSAIN AHMAD: Is the Hon'ble Minister aware that a Muslim munsif was posted there, but he was not given any accommodation for about a month and he was compelled to take shelter in the district board inspection bungalow?

Mr. SYED ABDUL MAJID: Yes, a Muslim munsif was posted at Durgapore but it is not a fact that he did not get accommodation. He occupied a building belonging to a Hindu pleader, but as the Hindu pleader objected to its occupation by a Muslim munsif that Muslim munsif was replaced by a Hindu munsif.

Mr. ABUL HOSSAIN AHMAD: Is it not a fact that he remained in the dak bungalow for about a fortnight?

Mr. SYED ABDUL MAJID: That is more than I can say.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether this munsifi has been established out of the local demand or at the request of the Missionaries?

Mr. SYED ABDUL MAJID: No, the Board of Revenue recommended this to Government and hence this munsifi was established

Mr. ABUL HOSSAIN AHMAD: At the instigation of the Missionaries?

Mr. SYED ABDUL MAJID: No, that is not a fact.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state if it is a fact that the District Magistrate entered into a condition with a leader of the Hindus there that no Muslim munsif should be posted there?

Mr. SYED ABDUL MAJID: No, there is no such case. Because there was some difficulty about finding accommodation for a Muslim munsif, a Hindu munsif was posted there.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state if there is such a difficulty, why a Muslim munsif was posted there at all?

Mr. SYED ABDUL MAJID: A Muslim munsif was posted on the expectation that there would be found a suitable accommodation for him, but unfortunately no suitable accommodation was found.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to make an enquiry why he took shelter in the district board bungalow?

Mr. SYED ABDUL MAJID: The matter will receive the best consideration of Government.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether Durgapore is situated in an out-of-the-way place?

Mr. Syed ABDUL MAJID: Of course, it is situated in an out-of-the-way place, but the communication is all right.

Mr. ABUL HOSSAIN AHMAD: No, there is no communication in Durgapore except the district board road.

Mr. SYED ABDUL MAJID: Yes, there is a district board road leading to Durgapore and it is quite passable.

Maulvi ABDUL LATIF BISWAS: In view of the answer just now given by the honourable Parliamentary Secretary, will the Hon'ble Minister be pleased to state why the Munsif's Court was established at a place which is out of the way and which is situated in one extremity of the district?

Mr. SYED ABDUL MAJID: Government wanted to give the aboriginals the benefit of civil and criminal administration by establishing a court there. Therefore the court was established at Durgapore.

Maulvi ABDUL LATIF BISWAS: Will the Hon'ble Minister be pleased to state whether in view of the fact that no quarters are available for a Muslim munsif Government considers the desirability of abolishing the court there?

Mr. SYED ABDUL MAJID: No. The question of abolition does not arise, because at present there is a Hindu munsif who is working all right and it has been stated that after the termination of the war when Government quarters will be constructed, a Muslim munsif will then be posted.

Mr. NISHITHA NATH KUNDU: In view of the fact that no quarters were available for a Muslim munsif, does the Government think it desirable to post a Hindu munsif there doing work till the war is over?

Mr. SYED ABDUL MAJID: Apparently that is the case

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state if it is a fact that during the rainy season all the district board roads remain under deep water and it is almost impossible for people to go to Durgapore?

Mr. SYED ABDUL MAJID: I am sorry that is more than I can say.

Maulvi ABDUL LATIF BISWAS: In view of the fact that quarters for a Muslim munsif were not available, will the Hon'ble Minister be pleased to state whether Government considers the desirability of removing this court to a place where quarters could be made available for both Muslim as well as Hindu munsifs?

Mr. SYED ABDUL MAJID: As I have already stated, a court is absolutely necessary to give benefit of civil and criminal administration to the aboriginals. Therefore this court cannot be removed from this place now.

Maulvi ABDUL LATIF BISWAS: In view of the answer just now given by the honourable Parliamentary Secretary, will the Hon'ble Minister be pleased to state whether in consideration of the necessity of a court in order to give the benefit to the aboriginals Government considers the desirability of making suitable arrangements at the cost of Government at least temporarily in this matter?

Mr. SYED ABDUL MAJID: The matter is receiving the consideration of Government.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether the number of aboriginals is less than 30 per cent. there?

Mr. SYED ABDUL MAJID: I want notice.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether the aboriginals were against the establishment of the court at Durgapore?

Mr. SYED ABDUL MAJID: I am not aware of it.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to enquire into the matter?

Mr. SYED ABDUL MAJID: The information that is available to Government at present shows that the aboriginals were in favour of establishing the court at Durgapore.

Mr. CHARU CHANDRA ROY: In view of the answer (*a*) (*ii*), viz., "No", will the Hon'ble Minister be pleased to state whether the opinion of the District Judge was taken at the time of establishing the court there?

Mr. SYED ABDUL MAJID: Yes, the opinion of the District Judge was taken.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state what was the opinion given by the District Judge?

Mr. SYED ABDUL MAJID: He did not object to the establishment of a Munsif's court at that place.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state how many cases have been disposed of by the Court that has been established there?

Mr. SPEAKER: That question does not arise.

Sheristadars in District Collectorates.

***217. Kazi ABUL MASUD:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) the present number of sheristadars in the District Collectorates of the Province; and

(*ii*) the number of them that are—

(1) Muslims, and

(2) Hindus?

(*b*) Do the Government consider the desirability of maintaining the Communal Ratio Rules in the matter of appointment of sheristadars?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*) (*i*) 27.

(*ii*) Muslims—4.

Hindus—23.

(*b*) Sheristadars are appointed from a Provincial list prepared in consultation with Commissioners of Divisions at their annual conference. Selections are made mainly on the principle of merit-*cum*-seniority but not overlooking the legitimate claims of deserving Muslim clerks in the district clerical cadre. In the matter of promotions the Communal Ratio Rules are not applicable.

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state if there are officers appointed as sheristadars who have already done their ordinary course of service and are living on extension and, if so, how many?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Babu MADHUSUDAN SARKAR: With reference to answer (*a*) (*ii*) "Hindus—23", will the Hon'ble Minister be pleased to state how many of them are scheduled castes?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Babu MADHUSUDAN SARKER: In view of the fact that the legitimate claims of the scheduled castes do not receive due consideration at the hands of the unsympathetic authorities——

Mr. SPEAKER: You are giving an opinion. That is not a question. What is your question?

Babu MADHUSUDAN SARKER: Sir, my question is: what steps this Government propose to take in view of the fact that in every case the legitimate claims of the scheduled castes were not given proper consideration at the hands of the authorities?

The Hon'ble Mr. TARAK NATH MUKERJEA: If any specific case is brought to the notice of Government, Government will certainly enquire into the matter.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether there are any rules about the limitation of the age of promotion?

The Hon'ble Mr. TARAK NATH MUKERJEA: I cannot tell that off-hand. I want notice.

Maulvi AHMED ALI MRIDHA: With reference to the answer "Selections are made mainly on the principle of merit-cum-seniority but not overlooking the legitimate claims of deserving Muslim clerks", will the Hon'ble Minister be pleased to state what procedure is adopted in this particular matter at the time of making the selection?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have already answered that in (*b*) and I have nothing further to add.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state when the last annual conference of the Commissioners of Divisions took place?

The Hon'ble Mr. TARAK NATH MUKERJEA: About three months ago. I do not exactly remember.

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state whether the ordinary rule of retirement after 30 years' service or at the age of 55 is strictly followed in the matter of appointment of sheristadars?

The Hon'ble Mr. TARAK NATH MUKERJEA: Generally, Sir.

Maulvi MUHAMMAD ISRAIL: In view of the disparity in number of Hindu and Muslim officers, will the Hon'ble Minister be pleased to make an enquiry so as to secure to the Muslims a fair share in the appointment of sheristadars?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Babu KSHETRA NATH SINCHA: Will the Hon'ble Minister be pleased to state whether at the time of mentioning Hindus the cases of scheduled castes will be particularly mentioned separately?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, Sir, I will enquire into the matter.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether Government considers it desirable to make any fixed rules as regards age so that officers who are, for instance, over 50 should be promoted as sheristadars?

The Hon'ble Mr. TARAK NATH MUKERJEA: I cannot say that off-hand. I will look into the matter.

Maulvi AHMED ALI MRIDHA: Will the Government be pleased to consider the desirability of enforcing the rule of retirement on completion of 55 years in the case of sheristadars?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already said, the rule is enforced except in exceptional cases.

Policy followed by Government regarding grant of extension of service of gazetted officers.

***218. Mr. C. GRIFFITHS:** (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state the attitude of Government followed in the matter of extension of services of Provincial Gazetted Officers?

(*b*) Is it a fact that—

(*i*) all such cases of extension of services are granted with the approval of Government; and

(*ii*) the question of increased pensionary liability is taken into consideration in each case?

(*c*) Will the Hon'ble Minister be pleased to state whether Government oppose any extension in which increased pensionary liability is involved?

(*d*) If so, will the Hon'ble Minister be pleased to state the amount and limit beyond which Government do not approve extension?

(*e*) Will the Hon'ble Minister be pleased to state whether there is any rule governing the grant of extensions?

(*f*) Will the Hon'ble Minister be pleased to state—

(*i*) whether any cases of extensions are placed before the Cabinet for its consideration; and

(*ii*) if so, when and for whom?

(*g*) Will the Hon'ble Minister be pleased to lay on the Table a statement showing the names of Gazetted Provincial Officers in the general services in Calcutta offices who are now drawing a pay up to the maximum of Rs.850, showing the number of extensions already granted to them?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*) Extension is admissible only on public grounds

(*b*) (*i*) Yes.

(*ii*) Yes, but only incidentally.

(*c*) The determining consideration is the public interest; any enhancement of Government's pensionary liability would be an incidental consideration.

(*d*) Does not arise.

(*e*) Yes.

(*f*) Proposals for extension of service beyond six months are placed before Cabinet.

(*g*) There is no Provincial Service Officer in Calcutta on extension of service who is now drawing a pay up to the maximum of Rs. 850.

Maulvi ABDUL LATIF BISWAS: Will the Hon'ble Minister be pleased to state whether it is not the policy of Government to discourage extensions of service and to allow them only in exceptional cases?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: It is the policy of Government to allow extensions only in exceptional cases and extensions have been granted recently only in view of the very exceptional circumstances that have arisen owing to the war.

Maulvi ABDUL LATIF BISWAS: Will the Hon'ble Minister be pleased to state whether the Government will consider the desirability of stopping the extensions altogether?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: It is impossible to stop extension of service of officers in suitable cases at this time when there is a paucity of officers.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state how many extensions are generally given to such officers?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I submit that it is a general question and I want notice.

Maulvi MD. ISRAIL: Will the Hon'ble Minister be pleased to state what are the public grounds on which extensions are generally granted?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Public grounds are the grounds for keeping good and tried officers in administrative posts.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state on what public grounds extensions have been granted to the former Director of Public Instruction and what important public works of an emergent character he is now engaged in?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state on what public grounds the first Surgeon of the Calcutta Medical College, Colonel Anderson, was given extension last year and has been given a further extension this year, and whether he is an irreplaceable Surgeon of such importance——

Mr. SPEAKER: You are putting too many questions in one question.

Dr. NALINAKSHA SANYAL: European officers have not retired in recent years. They have always been given extensions?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Public grounds were duly considered by Cabinet when the extensions were sanctioned.

Dr. NALINAKSHA SANYAL: I do not think——

Mr. SPEAKER: On a general question like this if you introduce details about any particular matter it appears to me to be not in order.

Dr. NALINAKSHA SANYAL: All right, Sir, I won't go into details. Will the Hon'ble Minister be pleased to state if he could cite a few instances of European officers under the Government of Bengal who have retired during the last 2 years but who have not been reappointed or given extension?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I want notice. I do not carry the names of officers in my head.

Dr. NALINAKSHA SANYAL: Can you quote one single instance?

Mr. SPEAKER: That is not a supplementary question.

Mr. CHARU CHANDRA ROY: May I enquire from you, Sir, whether it has become the determined policy of Government not to give answers to questions?

Mr. SPEAKER: That is another matter.

Point of Order.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. On the 30th of March the Hon'ble Minister in charge of Land Revenue——

Mr. SPEAKER: What is the point of order?

Dr. NALINAKSHA SANYAL: I am putting it, Sir.

Mr. SPEAKER: I hope you know the rules very well and you are fully convinced that it is a real point of order.

Dr. NALINAKSHA SANYAL: I am referring to the business of the House and nothing else. On the 30th of March last the Hon'ble Minister in charge of Land Revenue in reply to a starred question No. 205 by Maulvi Azhar Ali regarding land acquired at Pabna town for the use of a park made certain statements——

Mr. SPEAKER: Dr. Sanyal, will you kindly resume your seat?

Dr. NALINAKSHA SANYAL: Please allow me to put my point of order.

Mr. SPEAKER: Please resume your seat. The way in which you began clearly indicates that you are bringing a matter which is not before the House to-day. How can I allow that?

Dr. NALINAKSHA SANYAL: I will put it to you, Sir. I had given notice of an adjourned motion which you have disallowed, but it has been the convention of all Assemblies including ours that if there is an unsatisfactory reply given by a Minister —

Mr. SPEAKER: You are discussing a matter which is not before the House. Furthermore you sent in a notice of an Adjournment motion for which I have refused my consent.

Dr. NALINAKSHA SANYAL: I want your direction to know the appropriate manner in which or by which we may express our disapproval of the answers given in the House.

Mr. SPEAKER: That is not a point of order. Will you please resume your seat?

Dr. NALINAKSHA SANYAL: Will you please enlighten us, Sir?

Mr. SPEAKER: That is not necessary.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Clause 6.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I beg to move that after sub-clause (6) of clause 6 the following new clause be inserted:—

Dr. NALINAKSHA SANYAL: On a point of order, Sir. So far as we remember we were on item No. 178 relating to clause 6.

Mr. SPEAKER: That was not moved I think.

Dr. NALINAKSHA SANYAL: That could not be moved. Then comes Rai Harendra Nath Chaudhuri's motion. He gave notice of an amendment.

Mr. SPEAKER: That is an amendment to an amendment.

Dr. NALINAKSHA SANYAL: So did I.

Mr. SPEAKER: That comes later. That will arise only after Mr. Goswami has moved his amendment.

Dr. NALINAKSHA SANYAL: What about motion No. 465?

Mr. SPEAKER: That is not moved.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: May I now move my amendment, Sir?

Mr. SPEAKER: Yes.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that after sub-clause (*6*) of clause 6, the following new sub-clause be inserted, namely:—

"(6A) in the assessment made for each of the three financial years ending on the 31st March, 1945, the 31st March, 1946, the 31st March, 1947, respectively, in respect of the cost of collection of such rent or revenue and in addition to the allowance specified in clause (*6*), if the total amount of the rent or revenue received by the assessee in the previous year exceeds the total amount of rent or revenue which accrued to such assessee in the previous year by more than five per centum of such amount accrued, a sum equal to one-fifth of the amount by which such amount received exceeds such amount accrued."

Sir, this is self-explanatory. The allowance under sub-clause (*6*) is a percentage of the current demand and not on the collection. You may have a long period of years during which the total collections do not exceed the total annual demand. But it has been represented to Government that during the first three years the actual collections will exceed the annual demand considerably; and therefore we have to make a special provision. As I have said, this is quite clear from the words of the proposed amendment which I have moved.

Mr. H. ROWAN HODGE: Mr. Speaker, Sir, we here receive gratefully the amendment as removing certain retrospective features of the Bill but there is one point arising out of the amendment about which we are not quite clear. The amendment itself refers to the phrase "the previous year". "The previous year" is the subject of a definition in clause 2 of the Bill. Now, Sir, the first financial year in which the Bill will operate will be the year 1944-45. The question arises, what is the previous year? In cases where there are assessees and there are many of them who adopt the Bengali year ending some time in April or any of the year ending after 31st March, it is not clear whether that contemplates the first year of taxation as the year ending in April, 1943. If that were to be, two years' tax would be collected under the Bill which commences with the financial year 1944-45. Now, Sir, Government have made it clear that they do not intend to make the Bill operate with retrospective effect and I would respectfully ask the Hon'ble Minister to give us an assurance that the

Commissioner, when appointed, will be directed under the discretionary power given in clause 2 to see that tax is not collected earlier than for the year ending in 1944 and nor for a year ending in 1943.

The Hon'ble Mr. TULSI CHANDRA COSWAMI: Sir, I very gladly give that assurance in regard to those who keep their accounts according to the Bengali year and clause 2, as Mr. Hodge has pointed out, gives Government that power to consider the cases of persons or assessees who elect the Bengali year as their basis of collection. I give this assurance and will see to it that even though the previous Bengali year ends after the commencement of the present financial year there will be no difficulty in regard to that.

Dr. NALINAKSHA SANYAL: Sir, it is really difficult to switch our attention quickly to complicated provisions of this Bill at short notice and particularly after a few days' recess when people have forgotten certain implications of the amendments. But from the notes I took at that time and the impression I had I feel that this motion of the Hon'ble Minister in charge is welcome. There is only one difficulty as far as I can see, and that is that this new amendment gives some relief to the rentier class, the landlord, the rent receiver; but there is so far no notice of any motion of a similar character relating to the cultivator. I had pointed out earlier, when I moved my motions regarding clause 6, sub-clause (*l*) proviso as well as clause 6 proviso with an Explanation, that I have always felt that Government have been more lenient in the treatment of landlords in the provisions as they appear although the party supporting the Government might have some other intention. But either they have been deluded to accept certain wording which on careful scrutiny appears to have given a legislative provision of something which was not exactly intended by those who profess in the name of the cultivator or something has been done deliberately to keep the rentier class comparatively better off than the cultivator class.

The Hin'ble Mr. TULSI CHANDRA COSWAMI: Will you kindly make yourself quite clear about what you are driving at because I want to understand the implication of your point.

Dr. NALINAKSHA SANYAL: I was speaking in connection with the exemption of rent and interest. You will notice, Sir, that earlier under clause 2 proviso which or similar to which you will find later on under clause 7, there is a provision for allowing rebate on interest payment where in the case of the landlord the interest for all classes of liabilities would be excluded but in the case of a cultivator only such interest will be allowable which would be on loan taken for the improvement of the soil only and improvement of the land only. If the cultivator has taken loan for purposes other than the same, he will not get the benefit. In the present case, similarly, we find that in expectation of larger collections during the first three or four years some provision is made to enable more intensive collection by the landlords in the earlier stages of the operation of the Bill. That will mean some harassment to the agriculturist: that is a premium given to more exacting rent collection. This is in the nature of an encouragement to exact larger rent due during the first three years, whereas in the case of the cultivator if he has any outstanding income to be

obtained from produce of the previous years which he has got stored in his store house or *gola* and if from the sale of such stores in subsequent years he has an income, I am afraid, as the clauses now stand, there is no exemption provided for him for the produce that he has obtained during previous years up to the year during which the law will be applicable. Supposing an agriculturist has got in his *gola* a thousand maunds of paddy and that paddy has been raised during a period when the law was not operative, what will happen if he sells that paddy in a subsequent year and from the sale of such paddy he has an income? Will he be exempted for that part of the income I would like that to be clarified first. That would make the position of both the parties clear and at par.

With these words, Sir, I only submit that a corresponding clause be provided to enable the cultivator to reap similar benefit for income accrued to him on account of crops raised for earlier period than the period when the Bill will be operative.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I do not know how we can provide in an Income-tax Bill any method by which money which the cultivator gets by the sale of crops at higher price could be secured to him. As regards the objection that the amendment which I have proposed is likely to encourage landholders to realise arrear dues, I do not see why if cultivators are in a position to wipe out their debts to some extent, they should not do it. In fact, it is no use keeping the load of debt round their necks as heavy as it is at present, but I do not think there is any kind of encouragement to improper exactions. I deny that the amendment which I have proposed encourages or gives any kind of inducement to landlords to resort to exactions I do not think there is any substance in the lengthy and confused speech of Dr Sanyal;—I of course speak with due deference

(As Mr. Speaker was going to put motion No 135 to vote)

Dr. NALINAKSHA SANYAL: Sir, are you going to put the motions to vote now?

Mr. SPEAKER: Yes.

Dr. NALINAKSHA SANYAL: Sir, it has been revealed earlier that some of the amendments to clause 7 are of the same character as the amendments to clause 6 and it has been our intention to make the two sets of amendments at par so that if some of these proposals under clause 6 are now turned down the amendments proposed under clause 7 will have to take a new character. We would submit, Sir, and I feel Government would also like the two clauses to be discussed first and amendments to these two clauses 6 and 7 may be put to vote after amendments to clause 7 have been discussed, if that is not objected to.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, with due deference to Dr. Sanyal I submit that the usual practice is to dispose of amendments to clauses in the order in which the clauses come. I realise the point Dr. Sanyal is making that some provisions in clause 7 are linked with and are counterparts of clause 6, but I cannot suggest any procedure by which you can circumvent the usual practice of putting amendments to clauses.

Dr. NALINAKSHA SANYAL: We have done it previously. We have put off voting.

Mr. SPEAKER: The real point is this. If these are carried—and in all probability it is only those that have been accepted will be carried—discussion on amendments to clause 7 will be facilitated. So I think it will be better if we dispose of clause 6 at once.

The motion of Maharaja Srischandra Nandy, of Cossimbazar, that the following be inserted at the end of sub-clause (3) of clause 6:—

"any sum paid by him as interest in the previous year on loans for payment of land revenue or rent and any local rate or cess in respect of such land; any amount of penalty paid by him in the previous year on the arrears of land revenue, any sum spent by him in the previous year for charitable purposes not covered by clause 4(6),"

was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in the Explanation to sub-clause (4) of clause 6 in line 4, for the words "for repairing" the words "for replacing or reconstructing any dykes or embankments or repairing" be substituted, was then put and lost.

The motion of Maharaja Srischandra Nandy, of Cossimbazar that for sub-clause (6) of clause 6 the following be substituted, namely:—

"(6) in respect of the cost of collection of such rent or revenue including the cost of maintenance of any *kutchari* or other capital assets or any expenses of litigation, any expenditure incurred solely for the purpose of making or earning such income,"

was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that for sub-clause (6) of clause 6 the following be substituted, namely:—

"(6) in respect of the cost of collection of such rent or revenue including the cost of maintenance of any *kutchari* or other capital assets and any expenses of litigation any expenditure (not being in the nature of capital expenditure) actually incurred for collecting such rent or revenue for maintaining any *kutchari* or other capital assets and for litigation in connection with the realisation of such rent or revenue,"

was then put and a division taken with the following result:—

AYES—59.

Abdul Majid, Maulvi (Mymensingh).
Abdur Razzak, Maulvi.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Khan, Mr. Syed.
Azimuddin Ahmed, Mr.
Azahar Ali, Maulvi.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Barma, Mr. Pasupati.
Barman, Mr. Upendra Nath.
Basu, Mr. Santosh Kumar.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Choudhuri, Rai Harendra Nath.
Das, Babu Radhanath.

Das Gupta, Srijut Narendra Nath.
Dutta, Mr. Dhirendra Nath.
Deloi, Mr. Harendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edbar, Mr. Upendra Nath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Golam Sarwar Hossini, Mr. Shah Syed.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah, Nawab Bahadur K., of Dacca.
Hashem Ali Khan, Khan Bahadur Maulvi.
Kundu, Mr. Nishitha Nath.

Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Sardwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Sirat Chandra.
Mookerjee, Dr. Syamaprasad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ibrahim, Maulvi.
Muhammad Sulaiman, Khan Bahadur Maulvi.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Nasker, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Roy, Mr. Charu Chandra.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahur Rahman, Maulvi.
Yousuf Mirza.
Zaman, Mr. A. M. A.

NOES—101.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Wahab Khan, Khan Bahadur.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Raschid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barman, Babu Shyama Prosad.
Bell-Hart, Miss P. B.
Chakrabarty, Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chipendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Hoque, Kazi.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Gowsami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hasanuzzaman, Khan Sahib Maulvi Md.
Hasina Murshed, Mrs., M.B.E.
Hatemaily Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hedge, Mr. H. R.
Idris Ahamed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kumar, Mr. Atul Chandra.
Leisk, Mr. John.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prosad.
Maniruddin Akhand, Maulvi.
Mohammad Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Norton, Mr. H. R., M.B.E.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 59 and the Noes 101, the motion was lost.

(At this stage the House was adjourned for 15 minutes.)

(*After adjournment.*)

The motion of Dr. Nalinaksha Sanyal that in sub-clause (*6*) of clause 6, line 4, for the words "fifteen per centum" the words "actual cost not exceeding twenty per centum" be substituted was then put and a division taken with the following result:—

AYES—54.

Abdul Majid, Maulvi (Mymensingh).
Abdur Razzak, Maulvi.
Azhar Ali, Maulvi.
Badruddoja, Mr. Syed.
Banerji, Mr. P.
Barat Ali, Mr. Md.
Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Dasgupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deloi, Mr. Harendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Fazlul Huq, Mr. A. K.
Ghasiuddin Ahmed, Mr.
Habibullah, Nawab Bahadur K., of Dacca.
Hashem Ali Khan, Khan Bahadur Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Masiruzzaman Islamabadi, Maulana Md.
Mookerjee, Dr. Syamaprasad.
Mohammad Afzal, Khan Bahadur Maulvi Syed.
Mohammad Soleiman, Khan Bahadur Maulvi.
Mukherji, Dr. Sarat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Nasker, Mr. Nem Chandra.
Paul, Sir Hari Sankar.
Pramanik, Mr. Tarinicharan.
Rahman, Khan Bahadur A. M. L.
Roy, Mr. Charu Chandra.
Roy, Mr. Kiran Sankar.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Shamsul Huda, Maulana.
Sinha, Srijut Maniendra Bhusan
Sur, Mr. Harendra Kumar.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahiur Rahman, Maulvi.
Yousuf Mirza.
Zaman, Mr. A. M. A.

NOES—104.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas Maulvi
Abdul Majid, Mr. Syed (Noakhali).
Abdul Wahab Khan, Khan Bahadur.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Razi, Khan Bahadur Maulvi S. (Howrah).
Abdus Shaheed, Maulvi Md.
Abel Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Barman, Babu Shyama Prosad.
Bell-Hart, Miss P. E.
Chakraborty, Mr. Jatindra Nath.
Chakraborty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhat Banu Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D., C.I.E.
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hasanuzzaman, Khan Sahib Maulvi Md.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hodge, Mr. H. R.
Idris Ahmed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawas Jah Syed.
Kumar, Mr. Atul Chandra.
Leick, Mr. John.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Ahmed, Maulvi.
Masud Ali Khan Panni, Al-Hadj Maulvi.
Mohammad Ali, Khan Bahadur.
Momin Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque Maulvi.

Mohammad Ismail, Maulvi.
Mohammed Siddique, Khan Bahadur Dr. Syed.
Mukherjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, the Hon'ble Mr. Peliti Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur
Nasaruliah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Norton, Mr. H. R., M. B. E.
Pain, the Hon'ble Mr. Baroda Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Saderuddin Ahmed, Mr.
Saffruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Sarjal Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. G. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C.B.E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulv

The Ayes being 54, and the Noes 104, the motion was lost.

The motion of Sj. Ashutosh Lahiri that in clause 6 (*6*), in line 4, for the word "fifteen" the word "twenty" be substituted, was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in clause 6 (*6*), for the word "fifteen" in line 4, the word "eighteen" be substituted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that the two provisos and Explanation to sub-clause 6 of clause 6 be omitted, was then put and lost.

The motion of Mr. Adwaita Kumar Maji that in proviso to clause 6 (*6*), in line 9, for the words "seventeen and one half" the words "twenty-two and one half" be substituted, was then put and lost.

The motion of Mr. Md. Abul Fazl that in the proviso to clause 6 (*6*), line 9, for the words "seventeen and one half" the word "twenty" be substituted, was then put and agreed to.

The motion of Rai Harendra Nath Chaudhuri that after sub-clause (*7*) of clause 6 the following sub-clause be inserted, namely:—

> "(7*a*) Any sum spent in the previous year for charitable purposes as described in the explanation to section 4 out of his total agricultural income from rent or revenue of that year"

was then put and lost.

The motion of Mr. H Rowan Hodge that in clause 6, after sub-clause (*8*), the following new sub-clause be added, namely:—

> "(9) any other sum which may be prescribed",

was then put and lost.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that after sub-clause (*6*) of clause 6 the following new sub-clause be inserted, namely:—

> "(6A) in the assessment made for each of the three financial years ending on the 31st March, 1945, the 31st March, 1946, the 31st March, 1947, respectively, in respect of the cost of collection of such rent or revenue and in addition to the allowance specified in clause (6), if the total amount of the rent or revenue received by the assessee in the previous year exceeds the total amount of rent or revenue which accrued to such assessee in the previous year by more than five *per centum* of such amount accrued, a sum equal to one-fifth of the amount by which such amount received exceeds such amount accrued,"

was then put and agreed to.

The question that clause 6, as amended, stand part of the Bill was then put and agreed to.

Clause 7.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in clause 7, in line 2, for the word "Income-tax" the word "income" be substituted.

Sir, this is just a printing mistake.

Sir, I also beg to move that in clause 7 (*1*) (*a*), in lines 1-2, for the words, letters and brackets "(*a*) of sub-clause (*b*) of clause (*i*)" the words, letters, figure and brackets "item (*a*) of sub-clause (*b*) of clause (*1*)" be substituted.

This is again, Sir, just a printing mistake I use the word "item".

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, I beg to move that the proviso to sub-clause (*1*) of clause 7 be omitted.

Sir, this amendment seeks to make the position logical. The actual cost of collection with regard to the rent-receiving community is fixed at 15 per cent. and 20 per cent in respect of audited accounts, but this clause provides 50 per cent. as the cost of collection in respect of income from agriculture. This is unfair The principle in an Income-Tax Act should be that the actual cost of collection should be deducted in the matter of ascertainment of assessable income. Accordingly, no fixed percentage should be stated. This amendment is suggested to bring about that logical position so that no bias on the part of Government in favour of any category of income can be stated. Discrimination in a taxing statute is bad. It is not the person but the income that is taxed So, all income should be taxed on an equal footing.

Mr. DHIRENDRA NATH DATTA: Mr. Speaker, Sir, I rise to oppose the amendment that has been moved by the Maharajadhiraja Bahadur. Clause 7 deals with income derived from agriculture. Sub-clause (*1*) of clause 7 says that in allowing deduction the actual cost incurred by the assessee in the previous year should be deducted, but there has been a proviso added in the case of a *bona fide* agriculturist. It will not be possible for agriculturists who are generally illiterate to keep accounts and to tell what is the actual cost incurred. So, Sir, a proviso has been added that in the case of a *bona fide* agriculturist the actual cost is determined as 50 per cent. of the annual value of the produce This, Sir, is a very fair percentage because it is well-known that throughout Bengal when land is let out in *barga*, the actual cost is taken as 50 per cent. of the annual produce and the owner of the land gets half of the annual produce. So, this is not a discriminatory legislation; rather it is showing a real state of things and not showing any favour to the actual agriculturists who are generally illiterate and who will not be able to show the actual cost incurred. So, the proviso should not be deleted.

Maulvi MUHAMMAD ISRAIL: Sir, I beg to oppose the motion just moved by the Maharajadhiraja. He has said in his speech that it is a discriminatory provision, but I think he is not aware of the countryside. As has just now been pointed out by my friend Mr. Datta, this proviso has been added only to give facility to the illiterate cultivators in the countryside

who are innocent of literacy and cannot keep accounts. Moreover, there is a custom all over Bengal that 50 per cent. of the produce in paddy and other crops is taken by the *bargadars* as their share of labour and 50 per cent. goes to the owner of the land. In order that the Agricultural Commissioner and other officers who may be appointed for the administration of this Act may not harass the illiterate cultivator this provision has been added. I do not find any reason why the Maharajadhiraja of Burdwan should find in it any shadow of discrimination. It is only to give protection to the illiteracy that is prevailing among the cultivators of the land and actually there is no favour shown by this proviso to any class of people, either the cultivator or any other sort of people.

So, on these grounds, Sir, I oppose the amendment just moved by the Maharajadhiraja Bahadur of Burdwan.

Khan Bahadur Maulvi AULAD HOSSAIN KHAN: Sir, I beg to add a few words to what Mr. Israil and Mr. Dutta have said. The cost of realisation of rent and the cost of production of crops cannot be equal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I am grateful to my honourable friends Mr. D. N. Dutta and Mr. Israil for pointing out why I am unable to accept the Maharajadhiraja Bahadur's amendment. Apart from the fact that we want to help every cultivator there is also incidentally some advantage for Government in simplifying collections; but our real object is to help the cultivator.

Then, Sir, I beg to move that for the proviso to sub-clause (*l*) of clause 7 the following proviso be substituted, namely:—

> "Provided that in the case of an agricultural income derived from land possessed by an individual or a Hindu undivided family and cultivated by such individual or by the members of such family with or without the aid of servants or hired labourers or of both, the allowance admissible under this clause shall, instead of such cost, be a sum equal to fifty per centum of the market value of the produce raised from such land."

Sir, the existing proviso limits the presumptive cost to an individual or Hindu undivided family whose primary means of livelihood is agriculture. The new proviso which I have proposed seeks to extend the presumptive cost to all individuals and Hindu undivided families who cultivate their lands in *khas* with or without the aid of hired labourers.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that in line 2 for the word "and" in amendment No. 469 moved by the Hon'ble Finance Minister, the following words be substituted, viz.:—

> "whose primary means of livelihood is agriculture and whose source of agricultural income is such land which is".

Sir, if my amendment be accepted the whole amendment will read as follows:—

> "Provided that in the case of an agricultural income derived from land possessed by an individual or a Hindu undivided family whose primary means of livelihood is agriculture and whose source of

agricultural income is such land which is cultivated by such individual or by the members of such family with or without the aid of servants or hired labourers or of both, the allowance admissible under this clause shall, instead of such cost, be a sum equal to fifty per centum of the market value of the produce raised from such land."

Sir, the real object of the *volte face* presented by the Government in proposing an amendment to the proviso inserted by the Select Committee is after all apparent. The cat is out of the bag. If you compare the amendment that has been moved by the Hon'ble Minister now with the provision made in the Bill by the Select Committee, you will find that there is a great difference between the two, viz., the proviso as it finds place in the Bill and the proviso as it has been redrafted by the Hon'ble Minister in charge. My friend Mr. Dhirendra Nath Datta while opposing the motion of the Maharajadhiraja Bahadur of Burdwan observed quite rightly that the proviso was inserted in the interest of *bona fide* agriculturists. My friend ought to have explained what he meant by *bona fide* agriculturists. Sir, the explanation is there embodied in the Bill proviso. If you look to the proviso as it finds place in the Bill, you will see that there are two safeguards, so that this proviso may not be exploited by persons other than *bona fide* agriculturists. The safeguards are to this effect, viz., that first of all the assessee's primary means of livelihood must be agriculture and secondly that the only source of his agricultural income must be the land whose income is going to be subjected to agricultural income-tax. Sir, these two safeguards have been omitted in the present Government amendment just to permit all other persons who are not *bona fide* agriculturists, such as big *jotedars* and tenure-holders, to avail of this provision which is apparently made only in the interest of *bona fide* agriculturists. I have therefore suggested that this proviso should be so framed as only to benefit those who are *bona fide* agriculturists, that is, whose primary means of livelihood is agriculture and whose only source of agricultural income is the specific land whose income is going to be subjected to agricultural income-tax. For instance, if the amendment that has just been moved by the Hon'ble Minister in charge be carried, then a person who is a Deputy Magistrate, if he has lands which he gets cultivated by *bargadars*, will avail of this provision. Is he a *bona fide* agriculturist? What is there which will prevent the Deputy Magistrate from getting the advantage of this amendment? What is there to prevent even a big landlord, the biggest, like the Maharajadhiraja Bahadur of Burdwan from taking advantage of this amendment in respect of those of his lands whose produce is raised by *bargadars*? There will be no safeguard and this provision will be exploited by all persons who are not *bona fide* agriculturists.

One question that I would like to put to this House is this: Are you going to put a premium on *barga* cultivation? It was the *bargadars* who suffered most during last year's famine, the persons who were thrown off the land. If this provision be made it will put a premium on *barga* cultivation, it will throw more people off the land and will thereby create more landless labourers. I, therefore, ask the Government to think twice before pressing this amendment. I would ask Government to remember what happened only

last year. It was the landless labourers who suffered the most. Government will be well-advised not to press their amendment which will surely be exploited by persons other than *bona fide* agriculturists. If the intention of Government be to help only the *bona fide* agriculturists, then I would ask Government to stand by the provision as it finds place in the Bill and not to take away the safeguards as they are being taken away by the revised amendment that has just been moved by my friend the Hon'ble Minister-in-charge.

Mr. DHIRENDRA NATH DATTA: Sir, I rise to oppose the amendment moved by the Hon'ble Minister, namely, No. 469.

Really, Sir, the proviso was meant to give protection to the *bona fide* agriculturist on the ground that he will not be in a position to keep accounts. Then, Sir, this proviso has been so drafted that it will cover the case of all persons. I would ask the Hon'ble Minister as to what is the necessity of sub-clause (*l*).

If this proviso as worded by him is to be there, then there is no necessity for sub-clause (*l*). Clause 7 deals with income derived from cultivation and sub-clause (*l*) says that we should allow for the cost incurred by the cultivator in the previous year. You have put in a proviso because it is not possible for a certain section of the cultivators to keep accounts. So you have put in a proviso for the sake of those people. Who are those people? They are the people whose primary means of livelihood is agriculture. If I have got 10 bighas of land, I can have it cultivated by *bargadars*. If the Hon'ble Minister has 50 bighas of land, he may cultivate it himself and yet he will come under the proviso as worded by him. There is no necessity for sub-clause (*l*) in such a case. I appeal to the Hon'ble Minister to look into this aspect of the case that sub-clause (*l*) then becomes redundant. If the proviso is passed, in the way in which it is worded, the question of cost as laid down in sub-clause (*l*) becomes meaningless.

Then, there is one significant fact which has to be considered. If a person can show by accounts that he has incurred a larger cost in cultivating his land—I hear that in Western Bengal districts, a person who gets the land cultivated by his servants incurs a larger cost—he will get the benefit of sub-clause (*l*). But if the proviso be there, he will not try to keep accounts. In the case of certain persons, actual cost cannot be ascertained. If we are to accept the proviso as it is worded, then there is no necessity for sub-clause (*l*). I appeal to those persons who are supporting the Government to consider this amendment dispassionately. We should not give advantage of this proviso to the big *jotdars* supporting the Government. We should give the advantage of this proviso only to those persons who are *bona fide* cultivators. As it is, the benefit will also go to persons who will get their land cultivated by servants though they can keep accounts. We should only provide for the benefit of *bona fide* agriculturists whose primary means of livelihood is agriculture. Therefore, this proviso should not be framed in the way in which it is sought to be done by the Hon'ble Minister in charge of the Bill.

With these words, I oppose the amendment and I would appeal to the Hon'ble Minister to dispassionately consider the point of view which I have placed before the House.

Maulvi ABDUL LATIF BISWAS: Mr. Speaker, Sir, I rise to support the amendment which has been moved by the Hon'ble Minister. I have heard very carefully my friend Mr. Dhirendra Nath Datta and also Rai Harendra Nath Chaudhuri. They have tried to find the reason why this amendment has been moved, in a place different from the real situation which has led the Hon'ble Minister to move it. In our country, we find that a large number of people keep their lands in *barga* and half of the crop grown on the land is taken by the *bargadar* and the remaining half goes to the owner of the land as his share. This system proves beyond doubt that half the crop which is taken by the *bargadar* is his cost of cultivation. If a man keeps his land in *barga*, half of the produce taken by the *bargadar* is taken as the cost of cultivation I do not know of any reason why a man cultivating his own land by hired labourer or by his servant by keeping it in his possession should be deprived of the benefit which is ordinarily given when land is given in *barga*. My friend Rai Harendra Nath Chaudhuri has told the House that premium is being placed on the system of keeping the land in *barga*. He has also referred to the fact that there was famine last year. I ask my friend to consider this matter very seriously and if he does, he will find that by passing this amendment the possibility of keeping a greater portion of the land under *barga* will go away because if a man cultivates his land by his own people he maintains that a greater portion of the yield will go to the owner. But that is not the way to remove the difficulty. The only way to remove such a difficulty is to pass a specific legislation if the House wants it. If you do not pass this amendment, the owners of lands will be penalised for cultivating them themselves This is a thing which is inequitable and unreasonable

Mr. DHIRENDRA NATH DATTA: They will show the cost incurred.

Maulvi ABDUL LATIF BISWAS: My friend knows very well that many persons who have got lands in their possession and who cultivate them do not keep accounts. If I ask my friend, I think he will come with the answer that he does not keep accounts even of his own household affairs. While he was sitting in the Select Committee I heard my friend say that he did not keep accounts.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. The Select Committee proceedings are secret and the honourable member is not entitled to refer to what took place in the Select Committee.

Maulvi ABDUL LATIF BISWAS: The only reason why this amendment should be accepted is to be found in the fact that if you don't accept it, the landowner will be penalised and he will be compelled to keep his land in *barga*. My friend has said that by keeping the land in *barga* he gets a greater quantity of produce. My experience is rather otherwise I have found that the *bargadar* invariably cheats the owner of the land. Though he says that he keeps half of the produce, as a matter of fact, he keeps a greater portion.

In view of all these facts, I submit that this is a very reasonable amendment which should be accepted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, while in his soaring, no, I should rather say, in his easy rhetoric, my honourable friend, Rai Harendra Nath Chaudhuri, suddenly passed from the Agricultural

Income-Tax Bill to the great famine of last year, he found in the innocent provision which I seek to introduce the root-cause of another famine. I do admit that my amendment seeks somewhat to extend the exemption. It does; I admit that. But it is with the object of clarifying our real intention that I have suggested this amendment. You have got in the original Bill the phrase "whose primary means of livelihood is agriculture". That is very vague; nor is it a very easy term to define in practice. Even if my amendment somewhat extends the scope of the exemption, in the interest of clarity and in the interest of administrative convenience, I think, I am justified in proposing it.

Dr. NALINAKSHA SANYAL: Mr. Speaker, Sir, I beg to move that in the proposed proviso to sub-clause (*l*) of clause 7 in lines 6 and 7 for the words "instead of such cost, be" the words "not be less than" be substituted.

Sir, the amendment that I seek to propose now is on the new proviso just now debated upon with considerable heat. In that proviso the Hon'ble Minister in charge proposes to give as allowance instead of actual cost of the cultivator a sum equal to the 50 per cent. of the market value of the produce raised from the land If my amendment is accepted it will imply that the actual cost will be permissible and it will not be less than 50 per cent. of the market value of the produce raised from the land. I feel that I have been able through my amendment to meet both the sides, the arguments for and against acceptance of this particular amendment. Sir, the original provision in clause 7 enabled those persons whose primary source of income or primary means of livelihood was something other than agriculture to obtain allowance under sub-clause (*l*) of clause 7 up to the entire cost of cultivation, and it is our common experience that except in the case of a few very fortunate cultivators those middle class persons who cultivate their own lands with the help of hired labour, in their cases the cost of cultivation is invariably very much higher than 50 per cent I wonder why such persons who also very largely depend upon their only or main source of income of our community, namely, agriculture, should be penalised to the extent that even if their actual cost of cultivation is more than 50 per cent they should not get benefit of allowance to that extent. I can show from statistical records that I have sought to collect since I tabled this amendment from districts which I represent, namely, Nadia, Murshidabad, Jessore and Khulna, that most of the cultivators there have to incur costs up to 80 or 90 per cent. of the produce from the cultivation. And my esteemed friend, Mr. Haripada Chattopadhaya who is himself a farmer and agriculturist bears me out that his cost also is near about that figure. Had it not been so the agriculturists in our province would not be in that dire state of economic depression as they are in all along. I feel that members of Government or supporters of Government who wanted the proviso as it was originally drafted to be changed and substituted by the new proviso wanted the same privilege to be extended to middle class owners of land who cultivated land with the help of the *bargadar* or labourers hired by themselves or by members of their family. I have my sympathy for them but by substituting this clause without any limitation or amendment as I have sought to propose they will really cut the bottom out of their feet and while they think that they will be getting an advantage of 50 per cent. allowance on account of cost, really

they deprive themselves of the privilege that has already been provided in the existing sub-clause (*1*) whereby such middle class owners of cultivable land could get exemption right up to their actual cost even if it was more than 50 per cent. (Maulvi MUHAMMAD ISRAIL: No, No.) That was the original provision. Clause 7 (*c*) in the original Bill reads thus: the cost incurred by the assessee in the previous year in cultivating such land or raising live-stock thereon, etc.—— So the entire actual cost would have been permissible to such a person. The only class of persons who would otherwise be affected if the original clause was retained was those persons whose primary means of livelihood was agriculture and the argument then advanced was the argument that Mr. Israil has advanced today to us, namely, that most of the actual cultivators whose primary means of livelihood is agriculture are illiterate people and if they are to be left to the sweet will of the assessor to be convinced as to what their actual cost has been then these poor cultivators would be very much suffering because they may not be able to prove even 50 per cent. as their cost. Therefore, my proposal is that it should not be less than 50 per cent of the actual market value of the produce; but if in any case it is more than 50 per cent. he should not be denied the privilege of proving to the satisfaction of the assessing officer if in any particular case his cost has been more than that. I trust that my amendment would find favour with Government because it tries to meet both the points, the point with regard to the difficulties that are apprehended in case of actual agriculturists who are illiterate as well as the point in regard to persons whose primary means of livelihood may not be agriculture and whose cost of production invariably is more than 50 per cent. I would therefore very much request the Hon'ble Minister in charge to accept my amendment and in that case the latter part of his proviso would read as follows: the allowance admissible under this clause shall not be less than a sum equal to 50 per centum of the market value of the produce raised from such land

In the case of persons who are illiterate, who cannot produce any account or who cannot otherwise prove to the satisfaction of the assessing authority that their actual cost has been more than 50 per cent., in any event their allowance will never be lower than 50 per cent

With these words, Sir, I move my amendment and I hope cultivators, who are illiterate, need not have to keep accounts because in any case they will get 50 per cent. Even if they do not keep accounts, my amendment proposes it will never be below 50 per cent. 50 per cent. if they do not keep any accounts, more than 50 per cent. if they can actually prove that their cost is more than 50 per cent. I submit, Sir, as in the other case we have allowed actual cost, as in the case of Indian Income-tax all costs incurred for earning the income which is taxable are permissible, are allowed for, so in this case also, it is only fair that the poor cultivator should be permitted to take out as an allowance all his expense even if it goes beyond 50 per cent. of the market value of the crop in any particular case.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, Dr. Sanyal wants that 50 per cent. should be the minimum. That is extraordinary. If the actual cost has got to be ascertained, fixing of a minimum serves no useful purpose neither to Government nor to the assessee. The presumptive cost

on the other hand is advantageous both to the assessee who cannot keep accounts and to Government for it saves trouble and expense.

Rai JOGESH CHANDRA SEN Bahadur: Sir, I beg to move that for the clause 7 (*3*) the following new clause be substituted, viz.:—

"(*3*) where his interest in such land is subject to a mortgage or other capital charge, the amount of any interest paid by him in the previous year in respect of such mortgage or charge and where such land has been acquired, reclaimed or improved by him by the use of borrowed capital, the amount of any interest paid by him in the previous year in respect of such capital:

Provided that the interest allowable under this clause shall not exceed the interest which the assessee is liable to pay in respect of such mortgage charge or capital as a borrower under section 30 of the Bengal Money-lenders Act, 1940."

Sir, the Hon'ble Minister will readily find that my amendment is only a counterpart of sub-clause (*2*) of clause 6 which this House has been pleased to pass. Clause 6 speaks of income from rent and revenue and clause 7 speaks of income from agriculture alone. Clause 7 refers to small holders of agricultural land and they are the people who really deserve protection more than the rent-receivers. In this case land is the only asset of an agriculturist and he has to meet all his expenditure out of the income from his land, but it is not possible for him to meet extra expenditures, *e.g.*, marriage ceremony and other ceremonies for which he has to raise additional money. How can he do that? It is only by mortgaging the land he holds that he can raise some money and for this he has to pay interest. Every one knows that interest on mortgage is the first charge and it has to be paid. So in all fairness this should come under the head "allowance" and this should be deducted from his total income. Should not these people receive protection more than the other set of people who are rent-receivers?

While dealing with sub-clause (*2*) of clause 6 the relevant matters were fully discussed and it is not necessary for me to deal with them once again. If it is necessary I know my friends Rai Harendra Nath Chaudhuri and Dr. Sanyal, who will follow me, will give further light on the matter if the Hon'ble Minister finds it difficult or hesitates to accept my amendment.

With these words I commend my motion for acceptance.

Dr. NALINAKSHA SANYAL: Sir, I have amendment No. 197 tabled. I would like to know the mind of the Hon'ble Minister in charge with regard to amendment No. 196 of Rai Bahadur Jogesh Chandra Sen. It will be noticed, Sir, that the only difference between Rai Bahadur's amendment and mine lies in the deletion of the proviso, and it will be recollected that while we were on clause 6 (*2*) I had sought to remove the proviso there which is similar to the proviso which appears at this place. Before I move my next amendment I would like to point out that it was our intention—and I believe Government would also agree with us—to see that the conditions of exemption for allowance in the two cases, namely, in the case of the rent-receivers and in the case of the agriculturists with regard to payment of interest should be the same. If that principle is accepted by Government, then, Sir, just as sub-clause (*2*) of clause 6 has been accepted, in the same way here also in

substitution for the present provision under sub-clause (3) of clause 7 the new sub-clause may be accepted. If that is accepted, then I will not move my motion No. 197; if that is not accepted, I shall then, Sir, have to bring this matter again through my motion No. 197.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. Is the Hon'ble Minister in charge going to reply to motion No. 196 at this stage or we may say what we have got to say on it? He ought to make the position clear as regards motion No. 196.

Mr. DHIRENDRA NATH DATTA: Sir, in view of the hesitation that I find in the Hon'ble Minister (The Hon'ble Mr. TULSI CHANDRA GOSWAMI: There is no hesitation in my mind) The Hon'ble Minister cannot make up his mind now. It is desirable that there should be no hasty legislation. Let them think over the matter and come prepared tomorrow.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I have of course made up my mind. I applied my mind to this matter previously and I think I will accept *in toto* the amendment moved by my honourable friend Rai Bahadur J C Sen. It is really a counterpart of the provision in clause 6. Otherwise the two things will be incongruous

Dr. NALINAKSHA SANYAL: Sir, in view of the assurance of the Hon'ble Minister, I am not moving amendment No. 197.

Rai HARENDRA NATH CHAUDHURI: So am I, Sir. In view of the Hon'ble Minister's assurance, I am not moving amendment No. 198.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (4) of caluse 7, in line 2, for the words "or loans" the words "on any loans" be substituted.

Sir, this is quite obvious

Mr. DHIRENDRA NATH DATTA: Sir, I beg to move that for sub-clause (5) of clause 7, the following be substituted, viz :

> "in respect of maintenance of any irrigation or protective work or other capital asset the amount paid in the previous year on account thereof."

I further beg to move that the following explanation be added to sub-clause (5) of clause 7 :—

> "*Explanation.*—'Maintenance' includes current repairs and includes also in the case of protective dykes and embankments all such work as may be necessary from year to year for repairing any damage or destruction caused by flood or other natural causes."

Sir, I understand that capital assets will not be necessary. So I move that instead of capital assets it should be capital asset. I move this in order to bring it in line with sub-clause (4) of clause 6, because the language is the same in both the sub-clauses, *i.e.*, in clauses 6 and 7. The meaning is also the same, but it is necessary that in respect of allowances given to zemindars and agriculturists the language should be the same, so that no difficulty may arise in future. I know that the intention is the same, but I want to make the language also the same.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I may say at once that I am in complete agreement with my honourable friend Mr. Dhirendra Nath Datta to make "asset" in place of "assets", and I accept amendment No. 210. I also accept amendment No. 214.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, I beg to move that the following be inserted after sub-clause (7) of clause 7, viz.:—

"(7A) Any sum spent by him in the previous year for charitable purposes not falling within clause 4 (*b*)."

Sir, this amendment is suggested to make it in line with the amendment on No. 7 with regard to income spent for charitable purposes. If the rent-receiving community gets exemption on the ground of expenses for charitable purposes the recipient's income from agriculture should also obtain similar exemption.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move formally the motion that stands in my name, namely, that after sub-clause (7) of clause 7, the following sub-clause be inserted, namely:—

"(7A) any sum spent in the previous year for charitable purposes as described in the explanation to section 4 out of his total agricultural income from agriculture of that year."

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, we have exempted income derived from charitable trusts. We have thought over this amendment and we feel that if we were to exempt all expenses on charitable objects it will not be anything like charitable, even if charity begins at home. I think it is such a vague expression that it cannot be accepted.

Mr. DHIRENDRA NATH DATTA: Mr. Speaker, Sir, I beg to move that the following new proviso be added after the 1st proviso to sub-clause (8) of clause 7:—

"Provided further that where the amount for which any such machinery or plant is sold exceeds the written down value, the excess shall be deemed to be the profits of the previous year in which the sale took place."

Sir, I want to add a proviso to sub-clause (8). Sub-clause (8) states: "in respect of any machinery or plant used exclusively for agricultural purposes which has been sold or discarded, the amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value." If a machinery or plant for agricultural purposes is sold if the written down value exceeds the amount for which the machinery is actually sold, that should be allowed as deduction. But my submission is this. In case of an abnormal year, particularly this year, if any machinery is sold, it is sold at a much higher price. The difference should be taken as a profit. Further, I want to provide that if the amount for which any machinery or plant is sold exceeds the written down value, the excess should be deemed to be the profits of the previous year in which the sale took place. This has been allowed under the Indian Income-tax Act. So, I hope that Government will accept this amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: This question has been debated very much and I don't think that Government is in a position to accept it.

Mr. DHIRENDRA NATH DATTA: Why?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: For obvious reasons.

Dr. NALINAKSHA SANYAL: May I move the amendment (No. 228) if the European members do not move it?

Mr. SPEAKER: Yes, you may move it.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 7 after sub-clause (*8*), the following new sub-clause be inserted, namely:—

"(*8A*) any tax, or rate paid under any enactment in force in Bengal on the cultivation or sale of the crop from which such agricultural income is derived."

Sir, this is a comprehensive provision which should be made so that any new tax or any amount derived from such taxation from agriculturists may also be allowed for in calculating the agricultural income. It is only fair that among very many things that the cultivator should get concession for, the tax that he has to pay and which also abates the extent of the tax on his income—the tax which he has to pay as a result of some provincial or other enactments like the jute duty or like the sales tax if the agriculturist has to pay something on account of taxation measure, that amount ought also to be allowed for before the agricultural income is calculated and I thought that the European members would press this amendment. I think that it is quite reasonable and I believe the Government will have no difficulty in accepting it because it is Government's own taxation measure for which allowance is sought.

Mr. H. ROWAN HODGE: Sir, I beg to move that in clause 7, after sub-clause (*9*), the following new sub-clause be added, namely:—

"(*10*) any other sum which may be prescribed."

This is purely a permissive power to Government to prescribe if and when necessary additional allowances to be given. The same remarks, the same arguments, apply as I put before the House on identically the same amendment to clause 6, which amendment, my honourable friend the Finance Minister accepted at the time. Notwithstanding that fact, when the amendment was put, he voted against it. I trust that he will reconsider his attitude on precisely the same amendment upon this clause. Sir, I move.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I have no objection to this amendment moved by Mr. Rowan Hodge. I accept it.

As regards the amendment moved by Dr. Sanyal (No. 228) I could speak on it at some length but it is now sufficient for me to say that it is unnecessary.

Mr. SPEAKER: Some amendments of Khan Bahadur Haji Badi Ahmed Choudhury have been placed before me. Some of these amendments were received in office very late, rather too late. I have to reject them and I don't think that I can allow them here and now.

Dr. NALINAKSHA SANYAL: When were they received in office?

Mr. SPEAKER: I cannot tell you just now. So far as these amendments are concerned——

Dr. NALINAKSHA SANYAL: Sir, you have not been so strict before.

Mr. SPEAKER: I do not know whether these are in order. I have got to examine them. I have no time now.

Dr. NALINAKSHA SANYAL: You can immediately say whether they are in order or not. We quite see that you are right so far as the rules are concerned.

Mr. SPEAKER: It takes a lot of time. Speaking for myself, it is extremely difficult to say at once whether they are in order even. If these matters could stand over, I would have no difficulty.

Dr. NALINAKSHA SANYAL: Sir, the honourable member says that he handed over the amendments some 12 days ago.

Mr. SPEAKER: He gave certain amendments which, after examination, were returned to him. But these are new amendments.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. Are you quite sure that last minute amendments should not come from the Government even?

Mr. SPEAKER: Well, there is some distinction. You cannot place everything on the same footing.

I am sorry, Khan Bahadur, these are absolutely new amendments which have just now been received, and so I cannot allow them.

Khan Bahadur Haji BADI AHMED CHOUDHURY: আমি amendment গুলি দিয়াছিলাম আজ হইতে ১২ দিন আগে। সে গুলি আজকেই আমাকে ফেরৎ দেওয়া হইয়াছে। আমিও সেই গুলি আবার আজকেই দিয়াছি।

Mr. SPEAKER: Well, Khan Bahadur, if you are very insistent, I will allow you to move only one amendment, amendment No. 2, namely, that in clause 7 (2) (*ii*) after the words "Education Cess" the words "Union rate" be inserted. Now, do you want to move it?

Khan Bahadur Haji BADI AHMED CHOUDHURY: আমি জিনিসটা না দেখিলে বুঝিতে পারিতেছিনা

Mr. SPEAKER: Will you kindly move your amendment?

Khan Bahadur Haji BADI AHMED CHOUDHURY: Sir, I beg to move that in clause 7 (2) (*ii*), in line 1, after the words "Education Cess" the words "Union rate" be inserted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, Sir, the Bill has provided for local rate. I have not examined whether the union rate comes within the category of local rate, and it would be extremely inadvisable for the House to accept the amendment without considering its true implications. After all it is a difficult and technical Bill and we should not introduce things without examining their implications and probable consequences.

Rai HARENDRA NATH CHAUDHURI: Then keep it in abeyance.

Mr. DHIRENDRA NATH DATTA: Sir, our idea was that the term "union rate" should be adopted, but the Hon'ble Minister says that the implication of the term "local rate" is quite clear. But we think that it should be made more clear.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, there is a provision for local rate, but I have not examined the implications of the term "union rate".

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 7, in line 2, for the word "Income-tax" the word "income" be substituted, was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 7 (*i*) (*ii*), in lines 1-2, for the words, letters and brackets "(*ii*) of sub-clause (*b*) of clause (*i*)" the words, letters, figure and brackets "item (*ii*) of sub-clause (*b*) of clause (*1*)" be substituted, was then put and agreed to.

The motion of Maharajadhiraja Uday Chand Mahtab Bahadur, of Burdwan, that the proviso to sub-clause (*1*) of clause 7 be omitted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in the proposed proviso to sub-clause (*1*) of clause 7, in lines 6 and 7, for the words "instead of such cost, be" the words "not be less than" be substituted, was then put and a division taken with the following result:—

AYES—36.

Abdul Jabbar Patwari, Mr. Md.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Banerji, Mr. P.
Basu, Mr. Santosh Kumar.
Bhowmik, Dr. Gobinda Chandra.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Narendra Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deloi, Mr. Harendra Nath.
Dutta Gupta, Miss Mira.
Hasan Ali Choudhury, Mr. Syed.
Kunda, Mr. Nishitha Nath.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Sirat Chandra.
Manirusszaman Islamabadi, Maulana Md.
Mookerjee, Dr. Syamaprasad.
Mukherji, Mr. Dhirendra Narayan.
Mukherjee, Mr. S.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Naskar, Mr. Hem Chandra.
Rahman, Khan Bahadur A. M. L.
Roy, Mr. Charu Chandra.
Roy, Mr. Kiran Sankar.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Satanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Jogesh Chandra, Rai Bahadur.
Shamsuddin Ahmed, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Wahid Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—87.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikramperi, Maulvi Md.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rashood, Maulvi Md.
Abdus Shahood, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hossain Ahmed, Mr.
Abul Quasem, Maulvi.
Ahmad Ali Mridha, Maulvi.
Ahmad Hossain, Mr.
Akhruddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Asiad Hossain Khan, Khan Bahadur Maulvi.
Chakraborty, Mr. Jatindra Nath.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhat Bano Khanam, Begum.
Fazlul Qaadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Bogra).
Fazlur Rahman, Mr. (Mymensingh).
Gladding, Mr. D., C.I.E.
Gomes, Mr. R. A.

Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. G.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hannaezzaman, Khan Sahib Maulvi Md.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hirtzel, Mr. H. A. F., O.B.E.
Hodge, Mr. H. R.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kumar, Mr. Atul Chandra.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, the Hon'ble Mr. Pulin Behary.
Nasrullah, Nawabzada, K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Norton, Mr. H. R., M.B.E.
Powell, Mr. J. A.
Razzar Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. M.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Stevenson, Mr. R. A. H.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C.B.E.
Wordsworth Mr. W. C. C. I. E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 36, and the Noes 87, the motion was lost.

(At this stage the House was adjourned for 15 minutes.)

(After adjournment.)

Point of Order.

Dr. NALINAKSHA SANYAL: Sir, may I rise on a point of order. We would like to know what are the hours of our sitting. On previous occasions during the budget debate we from this side of the House were interested in prolonging the discussion but the Government Party had consistently refused to give us any more time beyond 7 o'clock and you know it very well how with certain difficulties during emergency when we sat for a long period there was an uproar. We have been extremely inconvenienced by the attitude that was shown today without consultation and without any information given to us and you were pleased to adjourn the House at 7 o'clock for 15 minutes for prayer. I would submit that if you had been previously informed, it would only be fair to the Opposition that their convenience also should be consulted.

Mr. DHIRENDRA NATH DATTA: Mr. Speaker, Sir, this is a legislation of complicated nature and it is impossible to apply our legal and judicial mind, as we intend to apply, to a subject like this for more than three hours. If we go beyond three hours, we are likely to commit mistakes and if we do commit mistakes, it will prejudicially affect the interests of the people of Bengal.

Mr. SASANKA SEKHAR SANYAL: Sir, may I add a few words to what Dr. Sanyal has said? During the budget discussion we in the Opposition insisted upon getting some extension. Not only the Government party Whip did not agree to that, but you, Sir, also said that it was impossible to accommodate the Opposition by giving an extension.

Mr. SPEAKER: I do not remember to have said that. Did I say that?

Mr. SASANKA SEKHAR SANYAL: Yes, Sir. You said that it was impossible to re-assemble after the second prayer. And, today, Sir, a sudden departure is going to be made from what you said previously, and Government is being unduly accommodated.

Mr. SPEAKER: I first want to make my position absolutely clear. I do not exactly remember if I ever said that it was impossible for me to accommodate the Opposition. (Mr. SASANKA SEKHAR SANYAL: At least that was the impression created on the Opposition.) However, when you have said that, I accept that statement to the extent that that was the impression created on the Opposition.

So far as today's affair is concerned, I may state at once that I am responsible for it. It is not at the request of Government that I have done it. I rather thought that it would be desirable to have clause No. 7 finished. If I was wrong then the entire blame is mine. If honourable members are not in a mood to sit, I cannot certainly compel them to sit. I thought that we could very well finish clause 7 because discussion on this clause had been finished and all that remained was to put the question. If I am wrong, certainly the Opposition may take exception to sit for longer hours. If honourable members insist on adjourning now, it may be done.

Mr. SASANKA SEKHAR SANYAL: Sir, it will not be fair to rush through the business with empty benches.

Adjournment.

The House was accordingly adjourned at 7-23 p.m. till 4 p.m. on Tuesday, the 4th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Tuesday, the 4th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 12 Hon'ble Ministers and 185 members.

STARRED QUESTIONS

(to which oral answers were given)

(When question No. 219* was called.)

Mr. DHIRENDRA NATH DATTA: Sir, this question may be held over for the time being. I am asked by Dr. Sanyal to request you not to take it up first.

Mr. ATUL CHANDRA KUMAR: Sir, if the answer is gone through it will be seen that there is no need at all for the question being held over.

Mr. SPEAKER: That is another matter.

Mr. NISHITHA NATH KUNDU: It has been done in the past.

Mr. SPEAKER: Yes, the question is held over.

River dacoities.

***220. Maulvi AZHAR ALI:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state the number of dacoities committed in rivers—

(*i*) from Goalundo to Sara bridge to the west;

(*ii*) from Goalundo to Serajganj towards north, during 1943 by several gangs of river dacoits; and

(*iii*) whether any steps were taken by the police officers of Bera, Sujanagar and Serajganj thanas of Pabna district and Sibalaya, Ghior and Daulatpur thanas of Dacca and Goalundo thana of Faridpur to prevent these broad day robberies in waters?

(*b*) If the answer to (*a*) (*iii*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps the Superintendent of Police and the District Magistrate of Pabna have taken in the matter?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) (*i*) One.

(*ii*) Eighteen.

(*iii*) Yes.

(*b*) The police officers of Bera, Sujanagar and Sirajganj had investigated the cases in co-operation with the Mymensingh and Dacca police. Simultaneous raids on an extensive scale were organised against the criminals and two patrol boats with armed force were posted—one at Sirajganj and another at Chowhali.

Maulvi AZHAR ALI: Is the Hon'ble Minister aware that the river passage is still unsafe owing to the attack of these gangs of dacoits?

Khan Bahadur MOHAMMED ALI: No, Sir. Effective arrangements have been made by Government to patrol danger zones.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state whether they are ordinary criminal dacoits or they have turned dacoits owing to famine?

Khan Bahadur MOHAMMED ALI: It is not possible to say that. Some of them are at least criminals.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state what is the percentage of these criminal dacoits and the so-called famine dacoits?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether any dacoities were detected in the course of investigation?

Khan Bahadur MOHAMMED ALI: Yes, Sir, many cases were detected.

Khan Bahadur FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state how many of them were old offenders and how many of them new?

Khan Bahadur MOHAMMED ALI: With regard to number I must ask for notice.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state if it is a fact that when these dacoities were in full swing, the Subdivisional Police Officer of Tangail and the Subdivisional Police Officer of Serajganj were not provided with any motor launch to pursue the dacoits?

Khan Bahadur MOHAMMED ALI: I am not sure; but other arrangements have been made to patrol the area by boats.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to state on how many occasions simultaneous drives were undertaken?

Mr. SPEAKER: That is too detailed a question.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House whether it is a fact that the two Subdivisional Police Officers, Serajganj and Tangail, had to follow these dacoits in country boats thus endangering their lives?

Khan Bahadur MOHAMMED ALI: That may be, Sir.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to state whether as a result of simultaneous raids any boats carrying stolen property or the suspected property of people were taken into custody or detected?

Khan Bahadur MOHAMMED ALI: I cannot say offhand. But I may tell him that persons were arrested and cases instituted.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state whether any persons were arrested as a result of investigation, and, if so, what are their numbers?

Khan Bahadur MOHAMMED ALI: I want notice.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that even after the Government had taken steps several dacoities had been committed?

Khan Bahadur MOHAMMED ALI: I want notice.

Khan Bahadur FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether any police patrolling launch is going on in those areas?

Khan Bahadur MOHAMMED ALI: Police patrol boats are patrolling the danger zones.

Khan Bahadur FAZLUL QUADIR: I want to know whether any launch is patrolling.

Khan Bahadur MOHAMMED ALI: No, Sir.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to explain what does he mean by "simultaneous raids"?

Khan Bahadur MOHAMMED ALI: Raids arranged and conducted simultaneously.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to refer to answer (*b*) where it is stated "simultaneous raids on an extensive scale were organised"?

(No answer.)

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state whether any of these dacoits were arrested and sent to jail, and, if so, what are their numbers?

Khan Bahadur MOHAMMED ALI: I can give you some instances. Within the Sivalaya police-station there were three cases under section 395, I.P.C., viz., Case No. 7, dated the 11th July, 1943, Case No. 9, dated the 14th July, 1943, and Case No. 14, dated the 19th August, 1943. Within the jurisdiction of Daulatpur police-station, there were two cases also under section 395, I.P.C., viz., Case No. 2, dated the 4th August, 1943, and Case No. 6, dated the 11th August, 1943.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House how many cases were detected and how many persons punished in the Tangail thana and Serajganj?

Khan Bahadur MOHAMMED ALI: I have just been giving figures. Some persons were also prosecuted under section 310, Cr.P.C.

Maulvi AZHAR ALI: With reference to answer (*b*), will the Hon'ble Minister be pleased to state what arrangements have been made for patrolling the river from Gualundo up to Sarah Bridge?

Khan Bahadur MOHAMMED ALI: The police officers of Sirajganj and other police-stations in Pabna in whose jurisdictions regular dacoities had been committed investigated cases in co-operation with the Mymensingh and Dacca police and patrolling has been arranged in those zones. Also an outpost with one head constable and 4 armed constables was started on the bank of the river Jamuna in village Parulia within Daulatpur police-station in September, 1943. Policemen from this outpost have been closely watching the movements of criminals who were supposed to be responsible for river crime in this area. The patrol boat of Gheor police-station has also been placed at the disposal of this outpost and policemen of Dacca district patrol the stretch of river from Kanchanpur in Harirampur police-station to Laolara in Bera police-station, district Pabna.

Maulvi AZHAR ALI: My question is: what arrangements have been made from Goalundo up to Sarah Bridge in the river Ganges? The answer is given about the river Jamuna.

Mr. SPEAKER: That is the answer he has given. Have you got any more supplementary questions?

Maulvi AZHAR ALI: My supplementary question is: what arrangements have been made from Goalundo up to Sarah Bridge?

Mr. SPEAKER: That question has already been put and he has given you some answer.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state if it is not a fact that all these measures that were mentioned by him have no concern with the river Padma?

Khan Bahadur MOHAMMED ALI: I have already stated that 2 cases occurred in the area from Goalundo to Sarah Bridge and 16 in the area from Goalundo to Serajganj.

Babu MADHUSUDAN SARKER: What steps have been taken by Government for the protection of that area?

Khan Bahadur MOHAMMED ALI: Arrangements have been made for patrolling the danger area.

Mr. CHARU CHANDRA ROY: How many dacoities have been committed between Serajganj and Cherabari?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state whether the figure mentioned is a fluctuating figure; that is, it is more than the figure of the previous year?

Khan Bahadur MOHAMMED ALI: I want notice.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether Government consider it desirable to reintroduce river patrol and rive police system?

Khan Bahadur MOHAMMED ALI: Government would very much like to introduce patrolling by launches but at the present moment due to scarcity of coal it is difficult to arrange for that.

Number of accidents caused by military lorries in Calcutta.

*221. **Babu ASHUTOSH LAHIRI:** *(a) Will the Hon'ble Minister in charge of the Home Department be pleased to state—*

(i) the number of accidents caused by military lorries on public streets in Calcutta during the year 1943;

(ii) the number of them that proved fatal;

(iii) the number of cases in which prosecution was launched against the offenders; and

(iv) the number in which conviction was obtained?

(b) Will the Hon'ble Minister be pleased to state whether Government have taken any special step to reduce the number of such accidents?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (a) (i) 1,980.

(ii) 152.

(iii) 19.

(iv) 3.

(b) The gravity of the situation and the need for tightening up control over military vehicles are being constantly impressed on the military authorities and they have already taken measures to improve matters. The number of military traffic police has been substantially increased and military police patrols are now operating in the Calcutta area. Periodical round ups of traffic offenders are also being made by officer patrols and the first of these led to the institution of charges against over 200 drivers. More military police are still required and this point is again being brought to the notice of the military commanders.

Mr. ATUL CHANDRA SEN: With reference to the answer that military authorities have taken measures already to improve matters, is the Hon'ble Minister in a position to assure the House that these accidents are diminishing since the measures are said to have been adopted?

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state why so few prosecution cases were started?

Khan Bahadur MOHAMMED ALI: It is not very few in number. As I have stated later, about 200 cases were started against military drivers.

Dr. NALINAKSHA SANYAL: With reference to answer (a) (i), will the Hon'ble Minister be pleased to state the number of vehicles other than military vehicles including tram cars and private motor vehicles that were damaged or broken up through accidents?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the attention of Government has been drawn to a statement published in reply to a question in the other House from the Tramway Company stating that 217 tram cars were smashed up as a result of accidents by military lorries?

Khan Bahadur MOHAMMED ALI: I have not got the figures with me.

Mr. ATUL CHANDRA SEN: *Will the Hon'ble Minister be pleased to* state whether the Government is aware how many accidents have occurred in the first three months of 1944?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the lighting restrictions which ordinary citizens of Calcutta have to follow are withdrawn or are not required to be followed by military lorries or buses?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that one potent cause for accidents to vehicles has been the continuity of restriction on private motorists about lighting restrictions on their head lights and side lights whereas military lorries have no such restrictions to follow?

Khan Bahadur MOHAMMED ALI: That is a matter of opinion but as a motorist I may agree with Dr. Sanyal that this may be so.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether the local police can detain for rash or negligent driving a military car for taking down its car number and the name of the driver concerned?

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what are his data that accidents have diminished in number?

Khan Bahadur MOHAMMED ALI: Sir, this is a question of fact. In reply to another question in this House I gave the figure and showed what measures have been taken by Government to diminish the number of accidents and with what result. I have also stated that after the enforcement of the restrictions the number of accidents reported have been less.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state whether the military lorry drivers do not always obey the directions of the traffic police at street corners?

Khan Bahadur MOHAMMED ALI: Government have no such official information.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state why out of such a large number of offenders prosecution was launched against only a few?

Khan Bahadur MOHAMMED ALI: Prosecution was started in cases in which it was possible to do so.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether in the case of those deaths that have occurred any steps have been taken by Government to pay or to induce the military authorities to pay any compensation to the families concerned?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state whether these cases of accidents caused by military lorries are tried by civil courts or by military courts?

Khan Bahadur MOHAMMED ALI: By civil courts on the prosecution started by the Calcutta Police, and in addition thereto a large number of offenders have been dealt with departmentally.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state whether American drivers accused of such cases are also tried by civil courts?

Khan Bahadur MOHAMMED ALI: No, Sir.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that another potent cause for accidents is the driving of military lorries by the left side of passing vehicles contrary to the rules of the Calcutta Traffic Police where motorists or any faster moving vehicles have to pass by the right side of vehicles going to the same direction?

Khan Bahadur MOHAMMED ALI: That is a matter of opinion, but on this point as a motorist I might agree with Dr. Sanyal.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state how many cases of death have remained undetected?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. MIRZA ABDUL HAFIZ: With reference to answer (*a*)(*iii*), will the Hon'ble Minister be pleased to state whether all the 19 cases have been disposed of?

Khan Bahadur MOHAMMED ALI: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if in view of the large number of accidents Government is considering the desirability of setting up a suitable machinery for conveying to the military lorry drivers or car drivers the urgency of following the Calcutta traffic rules in every respect?

Khan Bahadur MOHAMMED ALI: That has been done by Government, but one difficulty in the matter is that there is a large number of military lorry drivers in this area who are constantly transferred from one place to another and because of these frequent transfers when one kind of drivers who are made to appreciate the traffic rules has been replaced by another set of drivers the difficulty of following the traffic rules arises in their case anew.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state whether any compensation has been given to families of those persons who have died or to those who have been injured?

Khan Bahadur MOHAMMED ALI: As I have already said, I ask for notice.

Dr. NALINAKSHA SANYAL: Is the Hon'ble Minister aware that yet another potent cause for the accident is the left wheel drive of American motor lorries and cars the drivers of which are not ordinarily used to pass by the contrary route than what we in Bengal are ordinarily used to?

Khan Bahadur MOHAMMED ALI: Again I must say that this is a matter of opinion but once again as a motorist I might again agree with Dr. Sanyal.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that the drivers of these military lorries drive on the wrong side due to which these accidents occur?

Khan Bahadur MOHAMMED ALI: Sir, this is the same kind of question that was put by Dr. Sanyal to which I have already replied.

(When Starred Question No. 222 was called.)

Mr. CHARU CHANDRA ROY: In connection with these two questions, may I submit that the Hon'ble the Chief Minister and the Home Minister wanted to make a statement about the policy of the Government regarding family allowances of security prisoners and we have not got that statement as yet.

Khan Bahadur MOHAMMED ALI: Sir, I might inform the House that the statement has probably been sent to your office and as soon as it is ready in your department, the statement will be made by the Chief Minister.

Mr. SPEAKER: I have not yet got it. I do not think I have got anything to do with it.

Petition for grant of family allowance by security prisoner Babu Pramatha Nath Banerjee.

*222. **Mr. ISWAR CHANDRA MAL:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) whether Babu Pramatha Nath Banerjee, ex-M.L.C., of Contai, aged about 60 years, was arrested in April;

(*ii*) that since then he has been detained in the Midnapore Central Jail as a security prisoner;

(*iii*) whether the said prisoner maintained his big family by business which has suffered due to his detention;

(*iv*) whether the said prisoner is under heavy debts for which his homestead has been mortgaged;

(*v*) whether his wife with five minor sons has to depend on the meagre income of his two elder sons who have got their own families and for the heavy burden of the whole family the elder sons have to pawn the ornaments of their wives due to abnormal rise in the prices of foodstuffs and other necessaries of life;

(*vi*) whether the said prisoner applied to the Government for a suitable family allowance on 21st May, 1942, and on 12th June, 1943; and

(*vii*) whether Government in their memo. No. 11179H.J., dated the 15th September, 1943, intimated him that his petitions have been rejected?

(*b*) If the reply to (*a*)(*vii*) is in the affirmative, will the Hon'ble Minister be pleased to state the reasons thereof?

(c) Is the Hon'ble Minister aware of the fact that—

(*i*) the wife of the said prisoner applied to the Government for a suitable allowance for herself and for her minor sons;

(*ii*) the wife of the said prisoner with her minor sons is to depend on the small income of her elder sons since her husband's detention; and

(*iii*) she suffers for the abnormal rise in the prices of foodstuffs and other necessaries of life?

(*d*) If the answer to (*c*) is in the affirmative, will the Hon'ble Minister be pleased to state whether he is considering the desirability of—

(*i*) granting a suitable monthly allowance to Pramatha Babu's wife; and

(*ii*) paying off Pramatha Babu's debt for which his homestead is mortgaged?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) (*i*), (*ii*) (*vi*), (*vii*) and (*c*) (*i*) Yes.

(*a*)(*iii*), (*iv*), (*c*)(*iii*), (*d*)(*i*) and (*ii*) No.

(*a*) (*v*) The Home Minister has no information if the elder sons had to pawn the ornaments of their wives. The family is being maintained by the sons since before the arrest of the prisoner.

(*b*) No family allowance has been granted as the family has not been deprived of any legitimate source of income by his arrest and detention.

(*c*)(*ii*) No, she had to depend on her sons even before her husband's detention.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*) (*v*), will the Hon'ble Minister be pleased to state what is the occupation of the sons of Pramatha Babu who are said to maintain the family?

Khan Bahadur MOHAMMED ALI: They have a business of petrol and kerosene which is in the name of his eldest son Bimal Banerji and even when the prisoner was at large, the business was controlled by the sons.

Dr. GOBINDA CHANDRA BHAWMIK: With reference to reply (*a*) (*iii*) and (*iv*), will the Hon'ble Minister be pleased to state how Government know that the property is not mortgaged?

Khan Bahadur MOHAMMED ALI: The information of Government is that the prisoner incurred a loan of Rs.3,000 in 1938 by mortgaging 5 *bighas* of homestead land and 150 *bighas* of landed property in the Sunderbans, but the loan was taken to expand the business and was deposited with the Standard Vacuum Oil Co. and is still reclaimable.

Mr. SASANKA SEKHAR SANYAL: Is it Government's information that this Pramatha Babu did no work in connection with the business which stood in the name of his son?

Khan Bahadur MOHAMMED ALI: He was the President of a Union Board and apart from these public activities he did not devote any time to his business.

Mr. SASANKA SEKHAR SANYAL: In view of the answer before last that he incurred some loans for investment in the business, will the Hon'ble *Minister be pleased to consider the desirability of making an enquiry in the* light of the fact as stated by Government, viz., that he had no interest in the business as such?

Khan Bahadur MOHAMMED ALI: There is no necessity of an enquiry because the business from before his arrest was controlled by his son and was in the name of his son and the amount which was raised was deposited with the Standard Oil Co. to expand the business and is still reclaimable.

Mr. SASANKA SEKHAR SANYAL: Is it Government's case that since the business stood in the name of his son, therefore the father did take no interest in it?

Khan Bahadur MOHAMMED ALI: No, not exactly that. The business was managed and conducted by the son.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state whether the petrol business has contracted in such a manner as not to leave much profit to the son because all the motor-cars have been taken away from that area?

Khan Bahadur MOHAMMED ALI: There may be a nominal reduction in income because of rationing, but the income from the business still is Rs. 100 per month.

Mr. SASANKA SEKHAR SANYAL: In view of the repeated claims made by this Government that the policy of maintenance is a liberal policy, will the Hon'ble Minister be pleased to consider the desirability of making further enquiries into the matter with a view to granting allowance to the family of this prisoner in respect of whom allegations are being repeatedly made that on account of this deprivation the family is being put to enormous hardship?

Khan Bahadur MOHAMMED ALI: The family has not been deprived of any income by his arrest and detention. As I have explained in reply to several supplementary questions, he was not an earning member of the family and was not in a position to contribute anything to the family and therefore the family has not lost anything by his arrest and detention.

Dr. GOBINDA CHANDRA BHAWMIK: Is it not a fact that he used to supervise the land in the Sundarbans, which has been mentioned as 150 *bighas*, while he was not arrested?

Khan Bahadur MOHAMMED ALI: No, Sir, it was also done by his son. I may also say that the case for his family allowance was rejected by the last Ministry.

Dr. GOBINDA CHANDRA BHAWMIK: Will the Hon'ble Minister be pleased to state whether it is a fact that he has only one son who is old enough to earn any income and others are dependant?

Khan Bahadur MOHAMMED ALI: That is not correct.

Mr. SASANKA SEKHAR SANYAL: Are we to understand that the attitude of the present Government towards the question of granting allowance to this particular prisoner is concluded by the fact that his application was rejected by the previous Ministry?

Khan Bahadur MOHAMMED ALI: No, in several cases even though the petitions were rejected by the last Ministry, this Ministry has sanctioned allowances. But, as I have several times stated, the policy of the Government is that allowances are not usually granted if a family has not been deprived of any income by the arrest and detention of a person.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government takes notice of the fact that from the Opposition side several questioners are stating this fact that on account of his detention the family has been put to a loss which according to them is a reasonable loss?

Khan Bahadur MOHAMMED ALI: Government are quite satisfied from the materials before them and this matter has been gone into repeatedly even though his petition was rejected by the last Ministry. The case was reviewed by the present Ministry and in accordance with the policy of Government, there is no justification for the grant of family allowance.

Petitions for family allowance by certain security prisoners.

***223. Mr. HARIPADA CHATTOPADHYAY:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether—

(*i*) Government have received petitions for family allowances from security prisoners Srijuts Nagendra Nath Ghosh, Debi Prosad Bhaduri, Fakir Chandra Roy, Dhirendra Prosad Roy, Dhirendra Nath Dutta, Sachindra Nath Banerjee, Kanailal Banerjee, Chitta Baul, Nihar Das Gupta, Amalendu Ganguli, Sudhir Paul, Nirmal Kumar Mukherjee, Nirmal Dhar, Harekrishna Das, Ganendra Bhattacharjee, Surojbansh Singh, Baroda Kanta Seal, Monindra Lal Sen Gupta, Nani Gopal Swami, Monilal Dutta, Professor Saroj Sen, Mr. Ansar Hassani, Mobarak Mazdoor, Kazi Md. Mohsin Reja and from family members of security prisoners Srijuts Probat Mazumdar and Tarak Goswami; and

(*ii*) it is a fact that in no case any answer to the petitions has been given as yet in spite of reminders?

(*b*) If the answer to (*a*) (*i*) is in the affirmative, will the Hon'ble Minister be pleased to state the action that has been taken on those petitions?

(*c*) Is the Hon'ble Minister considering the desirability of granting family allowances to the above mentioned security prisoners?

(*d*) If the answer to (*c*) is in the negative, will the Hon'ble Minister be pleased to state the reasons thereof?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) (*i*) Yes, except Babu Barada Kanta Seal.

(*ii*) No.

(*b*), (*c*) and (*d*) The petitions of Babus Fakir Chandra Roy, Nani Gopal Swami and Monilal Datta and of Mr. Ansar Hassani have been rejected as their families have not been deprived of any legitimate source of income by their arrest and detention. Babus Kanai Lal Banerjee and Sudhir Paul were released and Mr. Mobarak Mazdoor transferred to the United Provinces Government before any action could be taken on their petitions. The case of Babu Surojbansh Singh is under consideration, pending report from local officers. All the other petitioners have been granted family allowances.

Mr. HARIPADA CHATTOPADHYAY: Will the Hon'ble Minister be pleased to state whether it is not a fact that Fakir Chandra Roy is a distinguished graduate, that Ansar Hassani is an M.A. and that Monilal Datta was in jail for 10 years? How can he say that they were not earning anything before their arrest and detention?

Khan Bahadur MOHAMMED ALI: So far as Ansar Hassani is concerned, the prisoner is a bachelor and has no dependant. His family is well off and that is why his petition was rejected. About Fakir Chandra Roy it was ascertained that the prisoner has a mother who is his only dependant and is being maintained by his maternal uncle and the prisoner had no independent earnig before his arrest.

No allowance was granted because he was unmarried and was a mere school student prior to his arrest.

Mr. HARIPADA CHATTOPADHYAY: Who was a mere school student? Mr. Ansar Hassani?

Khan Bahadur MOHAMMED ALI: No, Manilal Dutta. As regards Ansar Hassani, as I have already said, he was a bachelor and had no dependant and his family is well off.

Mr. ATUL CHANDRA SEN: With reference to the answer that Mr. Mobarak Mazdoor has been transferred to the United Provinces Government, do I understand the Government to say that he is now a member of the said Government?

Mr. SPEAKER: That question does not arise.

Proposed supply of foodstuffs, etc., to families of security and state prisoners.

*224. **Mr. PRATUL CHANDRA CANGULI:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware that the families of all the security and state prisoners are in distress due to the scarcity of foodstuff and abnormal rise in prices of essential articles of life?

(*b*) If so, are the Government considering the desirability of supplying the families of the security and state prisoners with the necessary quantities of foodstuff, clothing, fuel, medicine and other necessities of life at cheap price as supplied to the Government servants in essential services?

(*c*) If the answer to (*b*) is in the negative, will the Hon'ble Minister be pleased to state the reason thereof?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) and (*b*) No.

(*c*) Economic difficulties are of general application, and Government see no reason to accord preferential treatment to the families of these prisoners.

Mr. ATUL CHANDRA SEN: With reference to answer (*c*), is the Government ready to admit that though economic difficulties are general, forced detention of these people without trial is something extraordinary and entitles them to special consideration as suggested in the question?

Khan Bahadur MOHAMMED ALI: Every consideration is given to them by Government.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state the reason for giving preferential treatment to Government servants with regard to supply of food at cheap rates?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: It does arise, Sir, in this sense. Let me explain. You please read the second part of the question where it is said that foodstuffs at cheap rates are already being supplied to Government servants.

Mr. SPEAKER: I have already seen that.

Mr. ATUL KRISHNA GHOSE: The Hon'ble Minister has mentioned preferential treatment.

Mr. SPEAKER: The question relates to security prisoners. So, you cannot raise here the question of Government servants.

Mr. ATUL KRISHNA GHOSE: With reference to the answer of the Hon'ble Minister, will he be pleased to state whether preferential treatment in regard to supply of foodstuffs has been given to anybody?

Khan Bahadur MOHAMMED ALI: What kind of preferential treatment?

Mr. SPEAKER: That question does not arise.

Mr. ATUL KRISHNA GHOSE: Sir, he has mentioned preferential treatment. I would like to expose the fact that some kind of preferential treatment was given to somebody.

Mr. SPEAKER: "Government see no reason to accord preferential treatment to the families of these prisoners". That is the answer.

Mr. ATUL KRISHNA GHOSE: Sir, you just read out the concluding portion of the reply of the Hon'ble Minister, but my supplementary question relates to the reply itself.

Mr. SPEAKER: The answer is: "Economic difficulties are of general application and Government see no reason to accord preferential treatment to the families of these prisoners."

Mr. ATUL KRISHNA GHOSE: That is why, Sir, I am asking whether any preferential treatment——

Mr. SPEAKER: I disallow the question. The question does not arise.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state whether it is a fact that they have given preference in arresting some gentlemen whereas they did not give any preferential treatment to those preferred gentlemen who have been arrested withut trial?

Mr. SPEAKER: That question does not arise.

Pending cases at Howrah Courts.

***225. Mr. SIBNATH BANERJEE:** (*a*) Will the Hon'ble Minister in charge of the Judicial Department be pleased to state whether it is a fact that—

(i) a large number of cases are pending for months, in some instances more than a year, in different courts of Howrah, viz.:—

(1) Srijuts Kanailal Panja, Kalipada Majhi and Sheikh Deburuddin were arrested in Uluberia in September, 1942, and convicted on 10th August, 1943, to 3 and 2 years' rigorous imprisonment but all released formally on 31st August, 1943, and immediately re-arrested under section 38(5), Defence of India Rules, and since then their case has been repeatedly adjourned and trial has not really started yet, after 16 months of their arrest and incarceration;

(2) Srijut Dwijendra Nath Mitra was arrested on 9th October, 1942, in Howrah under section 65(4), Defence of India Rules, and convicted by Special Magistrate to 2 years' rigorous imprisonment on 30th November, 1942, formally released on 2nd September, 1943, as the Ordinance became invalid, but was re-arrested at Jail gate under section 38(5), Defence of India Rules. The case has not been taken up yet after 16 months of his arrest and incarceration;

(3) Srijut Ajit Banerjee case similar to that of Srijut Dwijendra Nath Mitra arrested on 15th August, 1942, convicted to 2 years' rigorous imprisonment on 30th October, 1942, released on 31st August, 1943, and re-arrested at Jail gate and is still waiting for his trial as Division III prisoner though the Special Magistrate classified him as Division II prisoner and he remained so for ten months from 30th October 1942, to 31st August, 1943;

(4) Srijuts Jnanendra Nath Mal, Govinda Pandit, Haradhan Mahesh, Rameswar Hathi, Banamali Mal were arrested at Howrah station on 6th September, 1943, under sections 38(*c*) and 39(*b*), Defence of India Rules, and are waiting for more than four months for trial, though many others arrested with them were tried, sentenced to 3 weeks or a month and have been released after serving their full term; and

(5) Messrs. Abdul Kader Azad, Abdul Gani and Kader Khan were arrested on 21st November, 1943, 23rd October, 1943, and 30th October, 1943, respectively, and the hearing of the cases has not yet been started;

(*ii*) when in case No. 1 of Srijut Kanailal Panja, when the accused applied for expediting the trial the Subdivisional Officer of Uluberia ordered that "their case would be taken up as soon as the 10 absconding accused appear" and how long more these absconding accused to appear;

(*iii*) in all the abovementioned cases the accused are taken up to Howrah lock-up only and not produced before court or any Magistrate;

(*iv*) adjournments of their cases are ordered in their absence;

(*v*) they are sent back to jail without their having any opportunity to make their submissions to the trying Magistrates; and

(*vi*) in Howrah Court every political prisoner is classified as Division III?

Mr. SYED ABDUL MAJID (on behalf of the Hon'ble Nawab Musharruff Hossain, Khan Bahadur): (*a*) (*i*) No case with political significance is pending in court for more than one year.

(1) (A) The accused were tried and convicted under sections 147 and 380, I.P.C., and under rule 38(5) of the Defence of India Rules on 10th March, 1943, by a Special Magistrate.

(B) But their conviction and sentences were set aside by the Appellate Court on 28th August, 1943, with the direction that it would be for the appropriate authorities to consider whether having regard to the nature of the incident and the imprisonment already undergone by the appellants, they should be re-arrested and prosecuted again according to the ordinary process of law.

(C) On these the 3 accused were re-arrested and produced before court on 2nd September, 1943, subsequently one more accused was arrested and processes for the arrest of 17 other accused persons were issued. At present 19 accused persons in all have been produced and 2 are still absconding. All the accused have been ordered to be released on bail except the accused Deburuddin who has not applied for bail.

(D) It has been already ordered to proceed with the case against the present 19 accused persons. The 2 accused persons, viz., Kalipada Majhi and Sheikh Deburuddin who were in the Presidency Jail were produced before the Subdivisional Officer, Uluberia, on 16th February, 1944. On that date the case was adjourned to 2nd March, 1944, for prosecution witnesses, when 10 prosecution witnesses were examined and the case had been adjourned to 13th March, 1944, for further prosecution witnesses.

(E) The trial could not begin earlier, as there are a good many accused persons, who had to be re-arrested from time to time.

(2) The case was withdrawn by the Police and the accused was ordered to be discharged on 23rd January, 1944.

(3) The case was withdrawn by the Police and the accused was ordered to be discharged on 11th February, 1944.

(4) Accused Jnanendra Nath Mal is convicted for 1 month and the other 4 accused are discharged on 8th February, 1944.

(5) The case against them is in connection with Shalimar G.R.P. case under section 395, I.P.C., and is still under investigation. The Test Identification Parade was held on 18th February, 1944, and the accused were

identified by witnesses. There is another case against them under sections 457/380, I.P.C., in which charge sheet has been submitted to the Subdivisional Officer, Uluberia.

(*ii*) No such order is traceable in the order sheet of the case. The case against the accused present will be taken up soon [*vide* answer to question 138(*a*)(*i*)(1)].

(*iii*), (*iv*) and (*v*) Some accused have been detained in Howrah Jail as there is not sufficient accommodation in the Uluberia sub-jail. Detention orders are duly passed by Magistrates and communicated to authorities for necessary action.

(*vi*) No. They are classified according to their social status.

Dr. NALINAKSHA SANYAL: With reference to answer (*a*) (*i*) that no case with political significance is pending in court for more than one year, will the Hon'ble Minister be pleased to state if the cases under reference where Defence of India Rules were invoked for arrest, detention and prolonged detention without trial of a large number of persons were or were not in connection with any political affair?

Mr. SYED ABDUL MAJID: They are; but these cases were not pending for more than a year.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is a fact that Srijut Kanailal Panja was first arrested in September, 1942, and was first convicted on 10th August, 1943, that is nearly one year after the arrest.

Mr. SYED ABDUL MAJID: No, no. He was convicted on the 10th March, 1943.

Dr. NALINAKSHA SANYAL: That was the second conviction.

Mr. SYED ABDUL MAJID: No, that was the first conviction.

Dr. NALINAKSHA SANYAL: When was this person first arrested?

Mr. SYED ABDUL MAJID: He was first arrested in September, 1942. The exact date is not known to me.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether this person was or was not under prolonged detention because the police could not make out any evidence against him?

Mr. SYED ABDUL MAJID: That is not a fact, because from the date of arrest it was only within six months that this prisoner was convicted.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to to state what happened after these persons were ordered to be released by the Appellate Court and why was it that such a long time was taken to take up these cases in subsequent stages?

Mr. SYED ABDUL MAJID: No long time was taken. They were rearrested on 2nd September, 1943, and they were produced in court on 16th February, 1944, within about five months.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what in his estimate would be a long time for undertrial?

Mr. SYED ABDUL MAJID: That is a matter of opinion.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state why five months were taken to get a person prepared for undergoing trial?

Mr. SYED ABDUL MAJID: I believe there was further investigation needed.

Dr. NALINAKSHA SANYAL: What compensation has Government paid or does it propose to pay to cases Nos. 2, 3 and 4 which show that after prolonged detention, cases against them were withdrawn by the police?

Mr. SYED ABDUL MAJID: There is no question of compensation. I don't think that the question arises.

Dr. NALINAKSHA SANYAL: Whether a question arises or not is for the Speaker and not for the Hon'ble Minister to say.

Mr. SPEAKER: That is practically his answer.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the accused persons who were kept under detention without trial for a long period and then discharged as the cases against them were withdrawn by the police have a right to sue the police for wrongful detention?

Mr. SPEAKER: That is a question of legal opinion.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that the Defence of India Rules provide immunity to the police against wrongful detention or arrest?

Mr. SPEAKER: That is a question of law.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether the prolonged detention was due to the fact that the police knew that nothing could be done against them as they were protected under the Defence of India Rules?

Mr. SYED ABDUL MAJID: That is not so.

Dr. NALINAKSHA SANYAL: With reference to answer (i) (5) where Messrs. Abdul Kader Azad, Abdul Gani and Kader Khan have been accused, will the Hon'ble Minister be pleased to state when they were arrested and how long it will take to finish the investigation referred to in the answer?

Mr. SYED ABDUL MAJID: These persons were arrested on the 21st November, 1943. As the honourable member may see from the answer, the identification parade has already been held and I believe the case will be taken up shortly for trial?

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state how long it will take to finish the investigation referred to in answer (i) (5)?

Mr. SYED ABDUL MAJID: I must ask for notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to to state whether Government will be prepared to give sanction under section

197 of the Criminal Procedure Code if prosecution is sought against the police for having exercised jurisdiction for illegal detention?

Mr. SPEAKER: That question does not arise.

Appointment of stenographers in Birbhum Judge's Court.

*226. **Maulvi MD. AMIR ALI MIA:** (*a*) Will the Hon'ble Minister in charge of the Judicial Department be pleased to state—

(*i*) the present number of stenographers in the Birbhum Judge's Court (including Sub-Judges' Court); and

(*ii*) the number of them that are Muslims?

(*b*) Will the Hon'ble Minister be pleased to state whether Communal Ratio Rules have been observed regarding the appointment of stenographers?

(*c*) If the answer to (*b*) is in the negative, will the Hon'ble Minister be pleased to state the reason thereof?

Mr. SYED ABDUL MAJID (on behalf of the Hon'ble Nawab Musharruff Hossain, Khan Bahadur): (*a*) (*i*) Two.

(*ii*) None.

(*b*) and (*c*) As the posts have been filled up by promotion, Communal Ratio Rules do not apply.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state the reasons why these posts were not filled up by direct recruitment?

Mr. SYED ABDUL MAJID: The District Judge made the appointments by promotion on the assumption that clerks and stenographers are in the same line of service. He found from among his clerks some competent and experienced men and therefore he made these appointments.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state whether the District Judge was correct in assuming that stenographers and clerks are in the same line of service?

Mr. SYED ABDUL MAJID: The question whether the District Judge was right in making the appointments from clerks is being considered by Government.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that in order to deprive some sections of their legitimate claims to these posts, the tactics of promotion were adopted by the District Judge?

Mr. SYED ABDUL MAJID: That is more than I can say.

Khan Bahadur FAZLUR QUADIR: Will the Hon'ble Minister be pleased to state whether the resultant vacancies were filled up by Muhammadans or the Scheduled Castes?

Mr. SYED ABDUL MAJID: In these two cases they were filled by Hindus.

Mr. MIRZA ABDUL HAFIZ: With reference to answer (*a*) (*i*), will the Hon'ble Minister be pleased to state when these two stenographers were first appointed?

Mr. SYED ABDUL MAJID: The stenographer of the District Judge's Court was first appointed temporarily on 1st April, 1936, and he was made permanent on 1st September, 1939.

Khan Bahadur FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether the resultant vacancies were filled by Muslims or the Scheduled Castes?

Mr. SYED ABDUL MAJID: I beg your pardon I did not understand the question before. I am not aware of that.

Khan Bahadur FAZLUL QUADIR: Will the Hon'ble Minister be pleased to make an enquiry about it?

Mr. SYED ABDUL MAJID: Yes.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state how these resultant posts were filled up?

Mr. SYED ABDUL MAJID: I must ask for notice.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to assure the House that he will look into the matter and redress the grievances?

Mr. SYED ABDUL MAJID: I have already stated that this matter is being considered by Government and I can assure the House that it would be further considered.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware of any competent Muslim or Scheduled Caste stenographer remaining unemployed today?

Mr. SPEAKER: That is too wide a question.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that there is a great demand for stenographers throughout the province and not a single competent stenographer is likely to remain unemployed?

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the claim of a stenographer of any community other than that chosen for holding the posts has been superseded or let down by this selection?

Mr. SYED ABDUL MAJID: I cannot say that.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the community to which the District Judge belongs?

Mr. SYED ABDUL MAJID: He is a Hindu gentleman.

Currency of a report regarding opening of a channel off Damodar river above Burdwan.

*219. **Dr. NALINAKSHA SANYAL:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state whether—

(*i*) he is aware of great panic that has been caused to a large number of the people of Burdwan and Bankura districts due to the currency of a report that Government are shortly going to open a channel off the Damodar river on its right bank above Burdwan with a view to divert a volume of its flood to the river Dwarakeswar; and

(*ii*) any such project has been undertaken by Government or is under contemplation at present?

(*b*) If the answer to (*a*) (*ii*) is in the affirmative, will the Hon'ble Minister be pleased to state whether the project has been approved by the experts of the Bengal Government and by the Damodar Flood Enquiry Committee recently set up by the Government of Bengal?

(*c*) Will the Hon'ble Minister be pleased to state—

(*i*) what are the length, breadth and depth of the projected channel and what volume of water the same is expected to carry during high flood;

(*ii*) whether the channel is proposed to be embanked throughout its length;

(*iii*) if not, what are the areas likely to be inundated in case the capacity of the channel is exceeded at any time;

(*iv*) whether the channel is likely to affect the Bankura-Damodar River Railway and the Bengal-Nagpur Railway, and

(*v*) what safeguards have been devised to prevent any disastrous results that may follow from a sudden rush of a large volume of flood water through the proposed channel thereby causing destruction to the life and property of a large number of persons residing in adjacent areas?

Mr. ATUL CHANDRA KUMAR (on behalf of the Hon'ble Mr. Barada Prosanna Pain): (*a*)(*i*) I am aware that there was such a report and that it caused a good deal of uneasiness in the public mind.

(*ii*) No.

(*b*) and (*c*) Do not arise.

Dr. NALINAKSHA SANYAL: I am grateful that this question was held over in my absence. Will the Hon'ble Minister be pleased to state if there is any proposal or suggestion in the Damodar Flood Enquiry Committee's report referred to a few days ago in the Assembly regarding any control or other cuts on the right bank of the river as well?

Mr. ATUL CHANDRA KUMAR: This question does not arise as it relates to the right bank. The Food Enquiry Committee dealt with the left bank of the river Damodar.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if the Damodar Flood Enquiry Committee was concerned with the entire field of flooding of the Damodar including the left as well as the right bank?

Mr. SPEAKER: The reply already is. "No".

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that there was a report about 20 years ago in which certain projects of cuts on the right bank were examined?

Mr. SPEAKER: That question, strictly, speaking, does not arise out of this. After the present answer there is very little scope for supplementary questions.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government took any steps for controverting the report and for allaying the panic?

Mr. ATUL CHANDRA KUMAR: Since no project has been undertaken by Government or is in contemplation of Government there is no cause for panic.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Stamp Head Clerks of Mymensingh Collectorate.

103. Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) the present number of posts as Stamp Head Clerks, in the Mymensingh Collectorate, requiring a cash security deposit of Rs.5,000;

(*b*) the present number of clerks in the said Collectorate with a cash security of Rs.5,000;

(*c*) whether any advertisement has been issued for the post of a Stamp Head Clerk of the said Collectorate very recently on a cash security deposit of Rs.5,000; and

(*d*) whether there was only one Stamp Head Clerk with a cash security of Rs.5,000 up to 1939?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*) One.

(*b*) One.

(*c*) No general advertisement was issued. A notice was circulated by the Collector of Mymensingh among the clerks of his Collectorate to apply for the post barring those who had already been passed over for promotion.

(*d*) Yes.

Regarding upper division posts in Mymensingh Collectorate.

104. Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister in charge of the Revenue Department be pleased to lay on the Table a statement showing—

(*a*) the present number of special grade upper division posts in the Mymensingh Collectorate with their designation and pay; and

(*b*) the number of them that are held by (*i*) Muslims; and (*ii*) Hindus?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) At present there are three special grade upper division posts in the Mymensingh Collectorate.

(*i*) Office Superintendent, Rs. 200—15—275 (old scale of pay).

(*ii*) Head Assistant, Rs. 175—5—200 (old scale of pay).

(*iii*) Accountant, Rs. 150—5—200 (old scale of pay).

(*b*) At present all the three posts are held by Hindus.

Idul-Fitr holidays and closing of Bengal Government Press.

105. Maulvi ABUL HASHIM: (*a*) Is the Hon'ble Minister in charge of the Finance Department aware of the fact that—

(*i*) Bengal Government Press (including Accounts and Publication Branch) remains closed for only one day during Idul-Fitr holidays;

(*ii*) Idul-Fitr holidays are public holidays under the Negotiable Instruments Act, on account of which Government offices remain closed for two days?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of taking steps for closing the Bengal Government Press for two days on account of Idul-Fitr holidays?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*)(*i*) If the state of work permits the Press also remains closed for two days.

(*ii*) Yes, but arrangements are made for carrying on urgent work.

(*b*) Does not arise.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Clause 7.

Dr. NALINAKSHA SANYAL: Sir, it would be very much helpful if the Hon'ble Minister in charge of Finance gives us an idea as to what extent he proposes to go today and it would be helpful to you also if we know up to which clause of the Bill we may be called upon to sit to examine today because that would help both sides of the House to concentrate their attention to the specific portions. Otherwise, I am afraid, you will have to decide to sit beyond 7 o'clock. But, Sir, as in yesterday, we have objection to sit beyond 7 o'clock.

Mr. SPEAKER: I do not know if there is any reason why at this stage it should be stated beforehand how far the Hon'ble Minister will be pleased to go. We will go up to the extent that the time at our disposal that is up to 7 o'clock will permit.

The motion of Rai Harendra Nath Chaudhuri that in line 3 for the word "and" in amendment No. 469 the following words be substituted, namely:—

"whose primary means of livelihood is agriculture and whose source of agricultural income is such land which is",

was then put and lost.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that for the proviso to sub-clause (1) of clause 7 the following proviso be substituted, namely:—

"Provided that in the case of an agricultural income derived from land possessed by an individual or a Hindu undivided family and cultivated by such individual or by the members of such family with or without the aid of servants or hired labourers or of both, the allowance admissible under this clause shall, instead of such cost, be a sum equal to fifty *per centum* of the market value of the produce raised from such land",

was then put and agreed to.

The motion of Rai Jogesh Chandra Sen Bahadur that for clause 7(*3*) the following new clause be substituted, namely:—

"(*3*) where his interest in such land is subject to a mortgage or other capital charge, the amount of any interest paid by him in the previous year in respect of such mortgage or charge and where such land has been acquired, reclaimed or improved by him by the use of borrowed capital, the amount of any interest paid by him in the previous year in respect of such capital:

Provided that the interest allowable under this clause shall not exceed the interest which the assessee is liable to pay in respect of such mortgage, charge or capital as a borrower under section 30 of the Bengal Money-lenders Act, 1940,"

was then put and agreed to.

The motion of the Hon ble Mr. Tulsi Chandra Goswami that in sub-clause (*4*) of clause 7, in line 2, for the words "or loans" the words "on any loans" be substituted, was then put and agreed to.

The motion of Mr. Dhirendra Nath Datta that for sub-clause (*5*) of clause 7, the following be substituted, namely:—

"in respect of maintenance of any irrigation or protective work or other capital assets the amount paid in the previous year on account thereof',"

was then put and agreed to.

The motion of Mr. Dhirendra Nath Datta that the following explanation be added to sub-clause (*5*) of clause 7:—

"*Explanation.*—'Maintenance' includes current repairs and includes also in the case of protective dykes and embankments all such work as may be necessary from year to year for repairing any damage or destruction caused by flood or other natural causes,"

was then put and agreed to.

The motion of Maharajadhiraja Uday Chand Mahtab Bahadur, of Burdwan, that the following be inserted after sub-clause (*7*) of clause 7, namely:—

"(*7A*) Any sum spent by him in the previous year for charitable purposes not falling within clause 4(*b*),"

was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that after sub-clause (7) of clause 7, the following sub-clause be inserted, namely:—

"(7*a*) any sum spent in the previous year for charitable purposes as described in the explanation to section 4 out of his total agricultural income from agriculture of that year."

was then put and lost.

The motion of Mr. Dhirendra Nath Datta that the following new proviso be added after the first proviso to sub-clause (8) of clause 7:—

"Provided further that where the amount for which any such machinery or plant is sold exceeds the written down value, the excess shall be deemed to be the profits of the previous year in which the sale took place."

was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in clause 7, after sub-clause (8), the following new sub-clause be inserted, namely:—

"(8.1) any tax, or rate paid under any enactment in force in Bengal on the cultivation or sale of the crop from which such agricultural income is derived."

was then put and a division taken.

(While the division bell was ringing.)

Alhadj CYASUDDIN AHMED CHOUDHURY: On a point of order, Sir. A member of the League on that side took away the attendance register and many persons could not sign their names.

Mr. SPEAKER: Not now; you raise it afterwards.

AYES— 55.

Abdul Jabbar Paiwan, Mr. Md.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Badruddoja, Mr. Syed.
Banerji, Mr. P.
Barman, Mr. Upendra Nath.
Basu, Mr. Santosh Kumar.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edser, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gyasuddin Ahmed Choudhury, Alhadj.
Hasan Ali Choudhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nikhilka Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mookerjee, Dr. Syamaprasad.
Mukerji, Mr. Dhirendra Narayan.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Naskar, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Roy, Mr. Kiran Sankar.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Nagendra Bhusan.
Sur, Mr. Harendra Kumar.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahid Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—93.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Motaleb Malik, Dr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hashim, Maulvi.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barman, Babu Shyama Prosad.
Chakrabarty, Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhut Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hasanuzzaman, Khan Sahib Maulvi Md.
Hasina Murshed, Mrs., M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hodge, Mr. H. R.
rie Ahmed Mia, Maulvi.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Leisk, Mr. John.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr, K.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr, J. N.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A, F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. C. M.
Walker, Mr. J. R,
Walker, Mr, W. A. M., C.B.E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulvi.

Ayes being 55 and Noes 93 the motion was lost.

The motion of Mr. H. Rowan Hodge that in clause 7, after sub-clause (*9*), the following new sub-clause be added, namely:—

"(*10*) any other sum which may be prescribed",

was then put and agreed to.

The motion of Khan Bahadur Haji Badi Ahmed Choudhury that in clause 7(*2*)(*ii*), in line 1, after the words "education cess" the words "union rate" be inserted, was then put and lost.

The question that clause 7, as amended, stand part of the Bill was then put and agreed to.

(At this stage the House was adjourned for 15 minutes.)

(After adjournment.)

Clause 8.

The question that clause 8 stand part of the Bill was then put and agreed to.

Clause 9.

The question that clause 9 stand part of the Bill was then put and agreed to.

Clause 10.

The question that clause 10 stand part of the Bill was then put and agreed to.

Clause 11.

The question that clause 11 stand part of the Bill was then put and agreed to.

Clause 12.

The question that clause 12 stand part of the Bill was then put and agreed to.

Clause 14.

The question that clause 14 stand part of the Bill was then put and agreed to.

Clause 15.

The question that clause 15 stand part of the Bill was then put and agreed to.

Clause 15A.

The question that clause 15A stand part of the Bill was then put and agreed to.

Clause 16.

The question that clause 16 stand part of the Bill was then put and agreed to.

Clause 17.

The question that clause 17 stand part of the Bill was then put and agreed to.

Clause 18.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 18(*1*), in line 7, after the words "the rate" the words "or rates" be inserted.

I also move that in clause 18(*1*), line 8, for the words "solely for his own benefit" the words "separately by himself and by each of the beneficiaries in proportion of their respective shares" be substituted.

I also move that in clause 18(*1*), in line 9, after the words "such rate" the words "or rates" be inserted.

The object of these three amendments is to bring at par the method of assessment of an executor or a trustee along the same lines as we have had enactments for companies. It will be remembered that in the case of companies, the company will be the first assessee and we will levy the tax at a high rate, a rate that is fixed for companies. Thereafter, the individual shareholder on whose account the agricultural income-tax is paid will have their respective share allocated and the rate applicable to each shareholder will be the proper rate which ultimately the members of the company will have to bear and as a result whatever higher rate the company has paid will

be refunded to individual members composing the company or the association of individuals. In the case, however, of a trustee working for a number of beneficiaries, clause 18 provides that the trustee will be treated as one person including the shares of all the beneficiaries for whom the trustee is functioning. As a result, the rate of income-tax applicable to the trustee will obviously be much higher. There is no corresponding provision in the Bill, Sir, to permit spliting up of the beneficiaries' shares and for giving corresponding refunds in case of share of each of the beneficiaries falling below the higher rate chargeable when the individual shares are combined into one combined share and a larger amount is thereby found taxable. Sir, the clause as it stands reads thus:—

> "Save as provided for in sections 14, 15 and 17 if a person receives agricultural income derived from land and such income is derived partly for his own benefit and partly for the benefit of beneficiaries, or wholly for the benefit of beneficiaries, agricultural income-tax shall be assessed on the total agricultural income derived from such land at the rate which would be applicable if such income had been derived solely for his own benefit, and agricultural income-tax at such rate shall be leviable upon and recoverable from such person in respect of such income."

I submit that it is quite unfair that a person when he is acting on behalf of a number of beneficiaries to whom he has to divide the income under the law should be required to pay at a much higher rate than what the individual members, if they were left separately, would be required to pay. The privilege we are prepared to give to the shareholders of a company, we are not prepared to extend to beneficiaries whose property is being managed by a trustee. I have therefore sought to add these words after the word "derived", in line 8, "separately by himself and by each of the beneficiaries in proportion of their respective shares" in place of the words "solely for his own benefit" and a consequential amendment has been the addition of the words "or rates" after the word "rate" because the rates will vary. It will not be one rate. My amendment thus seeks to remove only an anomaly and it does not convey any new thing from the principle that has already been accepted in the case of companies.

Sir, in the atmosphere that we are tonight, I do not know if the Hon'ble Minister in charge will be in a position to apply his mind to the change I have sought but I am sure that if he has a little time to look into the implications of my amendment he would have no hesitation whatever in accepting the same because here I stand on the same principle as the House has already accepted in the case of companies. I see no reason why the company's shareholders will be treated as separate individual owners of income whereas the five or six persons who are minors have to get their property managed by a trustee, each of them will not get the benefit of being assessed separately at a comparatively lower rate. It is only with this end in view that I have sought to move my amendments: all these three amendments more or less are to go together.

Mr. DHIRENDRA NATH DATTA: Sir, if you look to clauses 14, 15 and 15A, you will find there laid down rateable payment in the case of guardian, trustee, agent, receiver or administrator in clause 14, in the case

of Court of Wards, Administrator-General and Official Trustees, etc., in clause 15, and rateable payment by guardian, trustee, etc., in clause 15A. In clauses 14 to 17 there is a provision for rateable payment. If it is so, why should any distinction be made in the case of clause 18? Clause 18 says: "Save as provided for in sections 14, 15 and 17, if a person receives agricultural income derived from land and such income is derived partly for his own benefit and partly for the benefit of beneficiaries or wholly for the benefit of beneficiaries". Then, Sir, clause 18 assumes that he is really a trustee and he receives income not for himself but for the benefit of others; and if he is really a trustee there should not be any distinction between an official trustee and a guardian or trustee as laid down under clause 14, namely, a guardian, trustee or agent of any person being a minor, lunatic or idiot or any person residing without Bengal because he is not receiving the income for himself. Therefore, Sir, there should not be any distinction as laid down in clauses 14, 15, 15A and 18. I would request the Hon'ble Minister to ponder over this matter and to find out whether as under clause 18 in the case of a real trustee income-tax should be paid on the whole income.

With these words, Sir, I support the motion moved by my honourable friend Dr. Sanyal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I submit through you, Sir, to the House that this clause follows section 11 of the Bihar Act and section 12 of the Assam Act. This question, as is evident, was discussed in the Select Committee. The whole idea is to stop evasion and honourable members may have noticed that all genuine cases of one person receiving agricultural income on behalf of another have been provided for in clauses 14, 15 and 17 which the House has just passed, and it should not be difficult for honourable members at this stage to understand how in order to prevent evasion it is not possible for me to accept this amendment to clause 18. It is just to prevent evasion that this provision has been made and that is my only reason for opposing this amendment.

The motion of Dr. Nalinaksha Sanyal that in clause 18(*1*), in line 7, after the words "the rate" the words "or rates" be inserted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in clause 18(*1*), in line 8, for the words "solely for his own benefit" the words "separately by himself and by each of the beneficiaries in porportion of their respective shares" be substituted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in clause 18(*1*), in line 9, after the words "such rate" the words "or rates" be inserted, was then put and lost.

Dr. NALINAKSHA SANYAL: Sir, we have heard some explanations on the amendments we sought to move. It appears that the Hon'ble Minister is labouring under some misconception about the possibilities of evasion of payment. Our intention was not to amend the clause in any way which would help or enable evasion. We do not like to avoid collecting the tax from the trustee who is acting on behalf of a beneficiary: the question is only about rate or allocation. I feel if this clause was not there at all, clauses 14, 15 and 17 would have been quite enough to explain how and when

persons having joint income are to be taxed. The process is explained in the case of a company, in the case of every association or individual. When specifically a clause has been inserted, a doubt arises as to what intention the Government has got as to the rate applicable to the individual beneficiary in these cases. If the Government even now gives an assurance to put suitable word or words in the refund clause 45(*1*) where a provision for refund is made, I will not oppose this clause 18 as a whole. Under clause 45 refunds are provided and there has been some doubt expressed amongst some of our members here that the wordings of clause 45 are not such as might enable the beneficiary on whose behalf a trustee has paid, to get advantage of clause 45 where individuals are provided for and thereby get a refund. I submit, the Hon'ble Minister in charge may even now examine whether either in the case of clause 18 or by a suitable future amendment of clause 45 he could not try to remove the anomaly, to which attention has been drawn in this House. I am absolutely certain that Government could have no intention of penalising the beneficiary where on similar grounds members of companies or associations, or individuals are likely to get advantage of a lower rate. With these words, Sir, I would even now request the Hon'ble Minister to assure us whether the refund provided under clause 45 would be applicable in the case of beneficiaries covered by or contemplated under clause 18(*1*).

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, as I have said, all the *bona fide* trustees under clause 18 have been provided for and our object is to arrange, as I said before, to prevent evasion. As regards Dr. Sanyal's suggestion that I should give an assurance that I would remedy any kind of inconsistency by an amendment of the refund clause, I am sorry I cannot give him any such assurance but I can assure him that I shall look into the matter.

So far as clause 18 is concerned, I am sorry I must press for its acceptance by the House.

The question that clause 18 stand part of the Bill was then put and agreed to.

Clause 19.

Dr. NALINAKSHA SANYAL: On my book I find that I had intended an amendment on clause 19. I do not accuse the office but the amendment is not here. Therefore, as I have not got the amendment tabled I am speaking generally on this. Here also, as will be noticed in lines 7 and 8, there is a provision for joint and several liability to assessment being made of certain class of persons when the liability is to be assessed in case of discontinued firms or associations. Sir, it has been laid down in the previous clauses that in case of companies the first assessment is made of the company, but the individual members of the company who are shareholders get refund at a later stage. In the case of discontinuance of the firm or association clause 19 contemplates that each individual member of that association will have joint as well as several liability for payment of the whole tax. If a big company which has got thousands of rupees of tax to pay gets dissolved and there are a large number of shareholders of that company or association, it would be practically impossible for any individual

agriculturist member of that association to bear jointly and severally the burden of the tax that would have been paid by the company as a whole. I have therefore sought, Sir, to amend this clause suitably to make the members liable to pay only in proportion to their respective shares and not for the whole liability of the company. I would like the Hon'ble Minister to let us know how he contemplates it possible for individual members of a company to bear the liability of the whole company and if that is impracticable what is exactly contemplated by this clause.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, this does not relate to companies but to firms and associations.

Dr. NALINAKSHA SANYAL: What is a firm?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I am not here to examine it. There is a difference in the meaning of the words company and firm and that is well recognised, so that the whole speech of Dr. Sanyal is irrelevant.

The question that clause 19 stand part of the Bill was then put and agreed to.

Clause 20.

The question that clause 20 stand part of the Bill was then put and agreed to.

Clause 21.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (*4*) of clause 21, in line 5, for the figure "35", the figure and letter "35A" be substituted.

I submit that the correction of this obvious printing mistake is desirable.

The motion was then put and agreed to.

The question that clause 21 as amended stand part of the Bill was then put and agreed to.

Clause 21A.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (*1*) of clause 21A, in line 3, for the figure "33", the figure "35" be substituted.

Sir, I submit that the correction of this obvious printing mistake is desirable.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, what about my motions Nos. 268, 270 and 272?

Mr. SPEAKER: Amendments Nos. 268 and 269 will come later, because they refer to sub-clause (*3*). The amendments have been arranged in this way: Nos. 278, 279, 272-273, 281, 270-271, 280, 284, 285, 275-277, 283, 286 and 287.

Rai HARENDRA NATH CHAUDHURI: Is that the order of sub-clauses?

Mr. SPEAKER: Yes.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, I beg to move that in sub-clause (*2*)(*a*) of clause 21A, in lines 3-5, the words beginning with "or who possess" and ending with "District Judge in Bengal" in line 5 be omitted.

The amendment is suggested so that the Provincial Government may not abuse their powers in the matter of appointing a judicial member of the tribunal. It ensures fair selection, if the selection is restricted to the person who occupies the position of a District Judge. If it is widened to recruits from persons possessing qualifications entitling them to be appointed as District Judges, the room for abuse of power is broadened. That risk should not be undertaken as the successful administration of that depends on the impartial nature of the Appellate Tribunal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: The prescribed qualification in the Bill for a member of the Appellate Tribunal seems to be considered adequate by Central Government dealing with much bigger cases. I, therefore, see no reason why this should not be considered adequate for our purposes.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, I beg to move that in sub-clause (*2*)(*b*) of clause 21A, in line 4, for the words "five years" the words "ten years" be substituted.

Sir, the period of ten years is suggested so that lawyer members of sufficient experience may only be appointed. Persons of premature experience may be drafted on the Appellate Tribunal if the professional experience of five years only is relied on. Lawyer members should not be recruited from persons who are not lawyers and accordingly the Agricultural Income-tax Practitioners who can practise only before the Agricultural Income-tax Authority should be debarred from membership of the Appellate Tribunal. Persons of such limited experience can never be good Judges.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I appreciate the point raised by my honourable friend the Maharajadhiraja Bahadur, of Burdwan. I would point out to him that by "a minimum practice of five years" that has been provided for, I take it that, as a rule, members of the bar having a much longer practice would be taken in. The reason why a minimum practice of five years has been prescribed is that there may be some persons who are exceptionally qualified amongst the members of the bar with only five years' practice.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan: Sir, I beg to move that in sub-clause (*2*)(*b*) of clause 21A in lines 4-7 the words beginning with "or an agricultural income-tax" and ending with "not less than five years" in line 7 be omitted.

I have already stated the reasons when I moved the previous amendment which my friend the Minister has not been pleased to accept.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I too have already submitted my explanation to the Maharaja.

Babu ASHUTOSH LAHIRI: Sir, I beg to move that in clause 21A, explanation after sub-clause (*2*)(*b*) be omitted.

Sir, the explanation runs thus: "Agricultural Income-tax Practitioner in this clause has the same meaning as in clause (*iv*) of sub-section (*2*) of section 57." Sir, I oppose the sitting as a Judge on the Tribunal of any Agricultural Income-tax Practitioner. I have already suggested by my

amendment No. 280 that in clause 21A(2)(*b*) the words "or an Agricultural Income-tax Practitioner who holds a degree in law of any Indian University and has practised professionally for a period of not less than five years" should be omitted. I have already stated that no Agricultural Income-tax Practitioner should be allowed to sit as Judges. My point is that the Agricultural Income-tax Practitioners generally will not be the type of persons suitable for sitting as Judges. So, I submit that this portion should be deleted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: This is an amendment which seeks to debar the qualified Agricultural Income-tax Practitioners from membership of the Appellate Tribunal. I do not think that there is any justification for treating them as disqualified for such membership. After all lawyers practising in the High Court rise to the Bench.

Babu ASHUTOSH LAHIRI: Sir, I beg to move that in clause 21A(2)(*c*), the proviso be omitted.

Sir, the proviso runs thus: "Provided that the Provincial Government may appoint as accountant member of the Tribunal a person not qualified as required by this clause, etc." Now in clause (*c*) Government have provided that the accountant member must be a person who has practised as a registered accountant for a period of not less than six years, but this is being affected by the proviso. By this proviso Government are taking in their own hands the power to appoint a person as accountant member who is not really a registered accountant. I do not see what motive Government have in retaining this power in their own hands. When Government have provided that an accountant member must be a registered accountant, it is quite unfair on their part to retain this power in their own hands which will enable them to select a non-accountant to be a member of the Tribunal.

Dr. NALINAKSHA SANYAL: We would like to lend our support to this amendment of Mr. Lahiri. It has been our sad experience that whenever we give any permissive powers of this character to Government, the Government or the members responsible for administering things in the name of Government have in a very large number of cases abused such powers. Members of this House will realise the great danger of appointments to the Tribunal being made on lines of party patronage and, Sir, it has been unfortunately our experience not merely with regard to this Government but with regard to other previous Governments as well that whenever a party comes to power, it tries to distribute patronage to members supporting the party inside the House and outside by many dubious methods. So far as the appointment on the Tribunal of this character is concerned, we would like to be perfectly clear that no one other than a registered accountant who has for a period of not less than six years professionally practised as such should be appointed on the Tribunal. We cannot visualise a situation in which not one single member of the learned profession of accountancy would be available for being appointed as an accountant member of the Appellate Tribunal. There are quite a large number of such registered accountants and a very large number of them again have had experience of more than six years. We cannot conceive of

any situation in which Government will have to relax this condition only because there has been this practical difficulty. It is, therefore, apprehended by us that this proviso is contemplated only to have scope for nepotism and patronage. Sir, instances of abuse are galore and there are cases, which if the House so desire we can quote, in which just because there is no minimum qualification of a particular office placed, persons having no qualifications worth the name have been appointed to hold important offices. Even technical offices are not excluded therefrom. It would be a bad day for the province if the members of the Tribunal are selected on grounds other than absolute efficiency and integrity. I presume that important cases involving thousands and lakhs of rupees would have to be referred to this Tribunal and members of this Tribunal must be placed absolutely above corruption and suspicion. If certain minimum qualifications are not adhered to, there is every danger that the party in power or the Ministry who want to keep themselves in power by extending patronage as has been done by the present Ministry, would try to import persons of comparatively low qualifications and comparatively low degree of integrity as a consequence. I, therefore, submit that this proviso should be deleted and I cannot conceive why at all this proviso was felt necessary by the Select Committee. We suggest, and suggest very strongly, that this proviso should be deleted.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I do not know what point the Hon'ble Minister is going to make in answer to the objection which has been raised by my friend Dr. Nalinaksha Sanyal. It has got to be admitted that our copying instinct has played false with us in this respect. There is a similar proviso in the Central Act. There is no doubt about that. But, Sir, what can possibly be the justification of such a proviso? The proviso apparently assumes that not one can be found among the registered accountants to be qualified for the post. If the proviso be based upon such an assumption, that assumption must be a very ill-founded assumption and we ought not to act on such an assumption at all. I agree with Dr. Nalinaksha Sanyal that the proviso should be omitted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I content myself with saying that if this qualification is good enough for members of the Tribunal under the Indian Income-tax Act, it should be good enough for our purpose. The matter was very thoroughly examined because of the existence of a similar proviso in the amended Indian Income-tax Act and I think it must be presumed that the Select Committee was satisfied that this proviso was justified.

Maharajadhiraja UDAY CHAND MAHTAB Bahadur, of Burdwan. Sir, I beg to move that for sub-clause (*3*) of clause 21A the following sub-clause be substituted, namely:—

> "(*3*) The appointment of any member of the Tribunal shall be for five years and the period so fixed may be extended by the Provincial Government for such further period or periods as the Provincial Government may consider necessary".

A member of the Appellate Tribunal should be appointed for five years. If the determination of the period is left to the discretionary powers of the Provincial Government, the independence of the judiciary can hardly be

maintained. The member so appointed will try to be in the good books of the Executive if their tenure is dependent on them. This defeats the purpose of an impartial Tribunal. Accordingly members should be appointed for five years and the Provincial Government may extend the period of a particular member if they so desire. This is suggested to ensure the confidence of the assessees which is so desired.

Dr. NALINAKSHA SANYAL: We would like to invite the attention of the Hon'ble Minister to the preliminary paragraph 21A(*1*) where the Provincial Government is proposed to have power to appoint a Tribunal from time to time as and when may be necessary for the purpose of hearing appeals. I sympathise with the Maharajadhiraja Bahadur of Burdwan when he invites the attention of this House to the necessity for appointing a permanent Tribunal with members who have not got to look up to the Executive for favour. I would very much welcome it all the more because it has been our sad experience that even today permanent executive officers of Government of the rank of Deputy Magistrates and even above are not free from the malpractice of looking up to executive directions from above on judicial matters.

It is only recently, Sir, that in a case tried at Berhampore the Sadar Subdivisional Officer of the time being who is a Sub-Deputy Collector promoted to the rank of Subdivisional Officer for his devoted attachment to the Executive side of Government and has, in course of a trial of a number of young men contrary to all canons of justice and fairplay and contrary to the evidence laid before him, convicted those young men simply because on the other side there was the ubiquitous police and the hand of the great Mr. R. C. Pollard behind it. We have felt, the lawyers of Berhampore have felt, the public of Berhampore have felt very strongly on this point, and the Hon'ble the Chief Minister of this province and the Chief Whip of Government all know how very atrocious has been the conduct of Mr. Pollard who was tried in that place a few week ago——

Khan Bahadur MOHAMMED ALI: On a point of order, Sir. Is this at all relevant?

Mr. SPEAKER: Dr. Sanyal, will you come to the point now under discussion?

Dr. NALINAKSHA SANYAL: Sir, we could not bring this matter up earlier because it was *sub judice*; but since then the judgment has been delivered. Sir, the case was tried but before the judgment was delivered this Sub-Deputy Collector——

Mr. SPEAKER: Dr. Sanyal, will you kindly come to the point?

Dr. NALINAKSHA SANYAL: Sir, I am only trying to prove what abuse can follow if cases are tried by members of the Executive who have to depend entirely upon the Government for their service or promotion. The House may not realise the implications of leaving such matters in the hands of the Executive Government; this thing has got to be examined, sometimes persons who are said to be fair and just, persons who are expected to carry out the law of the land, fearless of consequences, cannot maintain their own independence, because if they do so their superior officers may get

annoyed. *Sir, if they cannot keep the police of the place satisfied, their* transfers are ordered as a matter of course, and if they cannot please certain classes of European officers their promotions may be at jeopardy. Therefore, Sir, how can you expect the comparatively humble members of the Tribunal who again look up to Government for appointment and re-appointment to act honestly and fearlessly? This is not merely on this good ground alone but there are also other grounds on which I oppose the constitution of the suggested Tribunal.

Again, Sir, in the case of the Calcutta Corporation nomination, we find that Government very ingeniously nominate their own men so that the members nominated by Government may always be made to act at their bidding——

Mr. SPEAKER: Dr. Sanyal, these are matters which do not come strictly within the purview of this discussion.

Dr. NALINAKSHA SANYAL: I submit, Sir, this is a very important matter and these two points that I have raised are the two burning things of the day. Only this morning the newspapers announced the report of the judgment in the constables' assault case by the ubiquitous Magistrate of Murshidabad who is a Sub-Deputy Collector promoted to the rank of Sadar Subdivisional Officer. This is one point and the other is the question of nomination. As we have seen in the case of local bodies and especially in the case of Calcutta Corporation what we can expect from nomination——

Mr. SPEAKER: Will you kindly come to the point, Dr. Sanyal?

Dr. NALINAKSHA SANYAL: In a case like this there should be a permanent Tribunal, not an *ad hoc* body, and when you have the Tribunal, the Tribunal's life should not be dependent on the sweet will of the Government of the day.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, the amendment seeks to specify a minimum period of appointment for the members of the Tribunal. We consider that there will not be full time work for the Tribunal. Hence we contemplate that, while the President may have to be a whole-time man for the purpose of admitting appeals, etc., the Tribunal will be assembled from time to time to decide particular cases. There is also the point of view of economy to be considered in this connection, and I think the amendment proposed by us will prove satisfactory to the parties concerned.

Babu ASHUTOSH LAHIRI: Sir, I beg to move that in clause 21A(*3*), in line 2, for the words "such period" the words "five years" be substituted.

Sir, here provision has been made for members of the Tribunal to be appointed for such period as the Provincial Government may determine and the period so determined may be extended by the Provincial Government. Here again is another instance in which the Provincial Government has shown undue anxiety in retaining its hold or grasp on the members of the Tribunal. It will be quite unfair and it is against all canons of justice to retain this power in the hands of the Government. Sir, the result would be that these members of the Tribunal would be always seeking Government favour and would be always acceding to the

wishes of Government in order to retain their appointments for a longer period. Sir, it will be promoting corruption and it will be a failure of justice and so I feel that the period should be definitely fixed. I, therefore, suggest that the period should be five years. It is a well-known principle of justice that the judiciary should be free from all interference of the executive, but this period of appointment, if it is left to the discretion of the Provincial Government, naturally will be utilised in a manner that is calculated to impede justice in such cases.

Dr. NALINAKSHA SANYAL: Mr. Speaker, Sir, I would only add one or two words to this question and I would appeal to the Hon'ble Minister in charge to clarify with reference to this amendment whether the Government has any intention, as has been revealed in a series of past cases, to give any direction to members of the Tribunal to act according to their wishes. Sir, in addition to the case that I have recently referred to, there is another case in which a police constable——

Mr. SPEAKER: I will not allow this sort of digression. Will you please confine yourself to the point now under discussion?

Dr. NALINAKSHA SANYAL: Sir, although they were discharged——

Mr. SPEAKER: Dr. Sanyal, you must confine yourself to the subject-matter under consideration. The subject-matter under consideration is whether for the words "such period" the words "five years" should be substituted.

Dr. NALINAKSHA SANYAL: Sir, I am only placing by way of argument the facts that have come to light to prove why such protection is necessary. It is no use getting excited as some members opposite seem to be. The House knows very well how when members of the police are accused the Magistrates are put to a lot of trouble in trying such cases.

Mr. SPEAKER: All this is irrelevant, Dr. Sanyal. You must come to the point.

Point or Order.

Mr. FAZLUR RAHMAN: On a point of order, Sir. Let us understand whether the business of the House should be interfered with in this way and also whether the Speaker is helpless in the matter. I protest very vehemently that the member persists to be irrelevant even after the Speaker's ruling. I am sorry that the Speaker finds himself helpless to enforce his ruling. (At this stage there was loud noise from the Opposition as well as the Coalition Benches.) I should like to know whether you are helpless or whether you will allow the business of the House to be interfered with in this way.

Mr. SPEAKER: Order, please. The real point is that we have got to confine ourselves to the subject-matter under discussion. An honourable member of this House may consider himself to be relevant when he speaks but when the Speaker says that he is not relevant, even assuming that the honourable member differs from the Speaker on that particular point, I think it is only reasonable that the honourable member should no longer persist in speaking on that particular point.

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. I quite appreciate the observation made by you, but supposing the Speaker finds any particular matter is irrelevant, is it not open to the member to persuade him to alter his views?

Mr. SPEAKER: If at every stage it be said that it is open to the member concerned to try to persuade the Speaker even at that particular moment, then the business of the House cannot be conducted at all.

Rai HARENDRA NATH CHAUDHURI: But he can explain the matter.

Mr. SPEAKER: Yes, he can, with the permission of the Speaker; but certainly there ought to be a limit.

Clause 21A.

Dr. NALINAKSHA SANYAL: Sir, continuing my observations——

Mr. SPEAKER: What are you observing? I have already said that Magistrates may be unfair in discharging constables or Magistrates may not be always in a position to do justice on account of pressure, as you have said, brought from higher up, but to dilate on that on a question like this is not necessary. You can simply say that there is very much unfairness and for this reason it is desirable that their appointment should not be made.

Dr. NALINAKSHA SANYAL: Sir, I bow to your ruling. I fully realise and appreciate the anxiety and indignation of the Chief Whip of Government in this respect because I know that the Chief Whip is the greatest culprit in that respect to give directions in the matter of nomination.

Mr. SPEAKER: Nomination has got absolutely nothing to do with the subject-matter before us. Nomination is a matter entirely at the discretion of the Government, as far as I know. It is the question of appointment of members of a Tribunal for a certain period.

Dr. NALINAKSHA SANYAL: That also is nomination. There is no election.

Mr. SPEAKER: I have seen these things and I say that the question is whether it should be for such and such a period—whether it should be 5 years or not. If you have got anything to say on that, you may say.

Dr. NALINAKSHA SANYAL: I submit the question of period comes in only to safeguard against certain possible abuses and, as has been explained by the Maharajadhiraja Bahadur in connection with a previous amendment as well as by Mr. Lahiri in connection with this amendment, we are all anxious to put in this period only with a view to see that abuse does not occur and it is a provision by which Government is being given power to nominate a person—an individual—on certain Tribunal that is expected to deal justice. We apprehend, Sir, following previous experience that we have in regard to appointments made by nomination where the Chief Whip's hand also has sometimes some scope of play, that such things may happen and party patronage may be the main consideration

for such appointments and justice may be thrown to the winds. We, therefore, say that there should be some provision by which members are appointed in such a way—it may be by fixing a period or it may be otherwise —so that Government should not have or may not have any opportunity of exercising party patronage. Sir, it is on similar ground that High Court Judges were previously by convention not allowed to hold any office after their retirement. Unfortunately, this Government does not follow that convention and the Government of India also of late has opened up very many possibilities for High Court Judges.

Mr. SPEAKER: We are not concerned with the Government of India.

Dr. NALINAKSHA SANYAL: I am not abusing them. It is our experience and we find that High Court Judges who are well-behaved are awarded some kind of job after their retirement. Sir, these are matters where the civil liberties and interests of the public are so vitally affected that it is only fair that we should voice our apprehension at this stage and I submit that Government should devise such a method that the members of the Tribunal so appointed will never have to look up to Government for favours either in course of their appointment or for extension of their period of service

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I oppose the amendment

Babu ASHUTOSH LAHIRI: Sir, I beg to move that in clause 21A(*3*), in line 2, the words beginning with "as the Provincial" and ending with "may consider necessary" be omitted.

Sir, this sub-clause deals with the period of appointment of the members of the Tribunal I have suggested that this period shall be fixed for five years and the power of the Provincial Government to determine the period be taken away As I have already stated the period shoud be definitely fixed and there is no reason why Government should have any hand in it. As Dr Sanyal has already stated, this will lead to very much undesirable result and it is necessary that Government should not be allowed the power to determine the period.

With these words I move my motion

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I need say nothing more in opposing the amendment.

Mr. ADWAITA KUMAR MAJI: Sir, I beg to move that in clause 21A(*3*), in line 3, for the words beginning with "and the period" and ending with "may consider necessary" the words "and the term of the members should not be intended for more than six months" be substituted.

আমার amendmentএর উদ্দেশ্য হচ্ছে—গভর্ণমেণ্টের ইচ্ছার উপর ছেড়ে দিলে, ১ বৎসর বা ৫ বৎসর যা ইচ্ছা তাঁদের রাখতে পারবেন . সেই জন্য আমি term টা fix করে দিয়ে ৬ মাস করতে চাইছি ।

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I oppose the amendment.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in sub-clause (*1*) of clause 21A, in line 3, for the figure "33", the figure "35" be substituted was then put and agreed to.

The motion of Maharajadhiraja Uday Chand Mahatab Bahadur, of Burdwan, that in sub-clause (2) (*a*) of clause 21A, in lines 3-5, the words beginning with "or who possess" and ending with "District Judge in Bengal" in line 5 be omitted was then put and lost.

The motion of the Maharajadhiraja Uday Chand Mahtab Bahadur, of Burdwan, that in sub-clause (2) (*b*) of clause 21A, in line 4, for the words "five years" the words "ten years" be substituted, was then put and lost.

The motion of the Maharajadhiraja Uday Chand Mahtab Bahadur, of Burdwan, that in sub-clause (2) (*b*) of clause 21A in lines 4-7 the words beginning with "or an agricultural income-tax" and ending with "not less than five years" in line 7 be omitted was then put and lost.

The motion of Babu Ashutosh Lahiri that in clause 21A, explanation after sub-clause (2) (*b*) be omitted was then put and lost.

The motion of Babu Ashutosh Lahiri that in clause 21A(2) (*c*), the proviso be omitted was then put and division taken with the following result:—

AYES—50.

Abdul Jabbar Paiwan, Mr. Md.
Abdul Wahed, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Khan, Mr. Syed.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Badruddoja, Mr. Syed.
Banerji, Mr. P.
Barman, Mr. Upendra Nath.
Basu, Mr. Santosh Kumar.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Mr. Surendra Nath.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deiui, Mr. Harendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edbar, Mr. Upendranath.
Giasuddin Ahmed, Mr.
Gyasuddin Ahmed Choudhury, Alhadj.
Hasan Ali Chowdhury, Mr. Syed.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Mookerjee, Dr. Syamaprasad.
Muhammad Ibrahim, Maulvi.
Mukerji, Mr. Dhirendra Narayan.
Mukherjee, Mr. B.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Naskar, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamalkrishna.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Jogesh Chandra, Rai Bahadur.
Shamsuddin Ahmed, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

NOES—93.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Motalob Malik, Dr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Ahmed Ali Mirdha, Maulvi.
Ahmed Hossain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Bell-Hart, Miss P. B.
Chakraborty, Mr. Jatindra Nath.
Chakraborty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Asutosh Chandra.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlul Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. G.

Gupta, Mr. J. N.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hannanzzaman, Khan Sahib Maulvi Md.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hirtzel, Mr. H. A. F., O.B.E.
Hodge, Mr. H. R.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
Kumar, Mr. Atul Chandra.
Lalak, Mr. John.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Muhammad Abdul Halim Mollah, Mr.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasrullah, Nawabzada K.
Nazimuddin, the Hon'ble Khawaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Pain, the Hon'ble Mr. Baruda Prosanna.
Powell, Mr. J. A.
Sadaruddin Ahmed, Mr.
Saifruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khawaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Lilla Munda.
Smart, Mr. J. N.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Stevenson, Mr. R. A. F.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. G. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C.B.E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 50 and the Noes 93 the motion was lost.

The motion of Maharajadhiraja Uday Chand Mahtab Bahadur, of Burdwan, that for sub-clause (3) of clause 21A the following sub-clause be substituted, namely:—

"(3) The appointment of any member of the Tribunal shall be for five years, and the period so fixed may be extended by the Provincial Government for such further period or periods as the Provincial Government may consider necessary"

was then put and lost.

The motion of Babu Ashutosh Lahiri that in clause 21A(3), in line 2, for the words "such period" the words "five years" be substituted was then put and lost.

The motion of Babu Ashutosh Lahiri that in clause 21A(3), in line 2, the words beginning with "as the Provincial" and ending with "may consider necessary" be omitted was then put and lost.

The motion of Mr. Adwaita Kumar Maji that in clause 21A(3), line 3 for the words beginning with "and the period" and ending with "may consider necessary" the words "and the term of the members should not be intended for more than six months" be substituted was then put and lost.

The question that clause 21A as amended stand part of the Bill was then put and agreed to.

Adjournment.

The House was then adjourned at 7 p.m. till 4 p.m. on Thursday, the 6th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Thursday, the 6th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 10 Hon'ble Ministers and 176 members.

STARRED QUESTIONS

(to which oral answers were given)

Communal representation in A.R.P. services, Calcutta.

*227. **Khan Bahadur MD. SOLAIMAN:** Will the Hon'ble Minister in charge of the Home (Defence) Department be pleased to lay on the Table a statement showing the present proportionate number of—

(*a*) Hindus, and
(*b*) Muslims

in the following services of the A.R.P., Calcutta, with designation of offices and salaries attached to them—

(*i*) Fire Parties,
(*ii*) Wardens service,
(*iii*) Communications service,
(*iv*) Casualties service,
(*v*) Rescue service,
(*vi*) Training Department, and
(*vii*) Offices of the heads of the different services?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): A statement containing the required information is laid on the Library Table.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state whether the communal ratio rules are being strictly complied with in making these appointments?

Mr. SASANKA SEKHAR SANYAL: Will you kindly ascertain, Sir, whether there is quorum?

(At this stage there was a counting of heads to ascertain if there was a quorum and the result was reported to Mr. Speaker.)

Mr. SPEAKER: Yes, there is quorum. Khan Bahadur Mohammed Ali.

Khan Bahadud MOHAMMED ALI: Most of these appointments were made by the previous Ministry who relaxed the communal ratio rules in the matter of appointments to the A.R.P., but after this Ministry came into office orders have been passed that the communal ratio rules should be strictly observed.

Sj. NARENDRA NATH DAS GUPTA: Is the Hon'ble Minister aware that when the A.R.P. appointments were first made they were made from people who had volunteered themselves for this service?

Khan Bahadur MOHAMMED ALI: Yes; some recruitment was made from those persons who had volunteered their services.

Sj. NARENDRA NATH DAS GUPTA: Is the Hon'ble Minister aware that amongst those who volunteered the largest majority were not Muslims?

Khan Bahadur MOHAMMED ALI: Probably not, but I am not sure. I want notice.

Mr. CHARU CHANDRA ROY: With reference to the answer just now given by the Parliamentary Secretary will the Hon'ble Minister be pleased to state whether he is aware that in appointing the A.R.P. officers the hands of the last Ministry were tied by the Governor and the permanent officials of that time?

Khan Bahadur MOHAMMED ALI: I am not aware of that

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state whether the Government of Bengal or the Ministry concerned has assured itself that these orders about the strict compliance of the communal ratio rules are being strictly followed?

Khan Bahadur MOHAMMED ALI: Yes, Sir. So far, there is no complaint that the communal ratio rules are not being followed.

Sj. NARENDRA NATH DAS GUPTA: Is the Hon'ble Minister aware that Mr Hands made the appointments from among those who had volunteered their services as A.R.P wardens and that when this matter was referred to the last Ministry, the Ministry declared that they would not only strictly follow the communal ratio rules but make good the deficiency wherever possible?

Khan Bahadur MOHAMMED ALI: Some appointments to the posts of wardens were made from the volunteers, but the majority of appointments were made from those persons who did not volunteer but from candidates who responded to advertisements.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state whether he is aware that these appointments were made by Mr. Hands in consultation with the then Governor?

Khan Bahadur MOHAMMED ALI: I am not aware of that.

Arrest and detention of Babu Kalipada Sarkar.

***228. Mr. ATUL KRISHNA GHOSE:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) when Mr. Kalipada Sarkar, the cashier of Jessore Loan Co., was arrested;

(*ii*) why he was arrested and detained;

(*iii*) whether there were any definite charges against him; and

(*iv*) if so, what are those charges?

(*b*) Is it a fact that Mr. Sarkar was seriously ill at Dum Dum Jail and in spite of the request of his family members he was not transferred to Medical College Hospital for proper treatment?

(*c*) Will the Hon'ble Minister be pleased to state the financial position of Mr. Sarkar—

(*i*) before his arrest; and

(*ii*) after his arrest

with the allowance that he has been granted by the Government?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*)(*i*) On 23rd November, 1942.

(*ii*) He was arrested and detained because this was considered necessary to prevent him from acting in any manner prejudicial to the defence of British India, the public safety, the maintenance of public order and the efficient prosecution of the war.

(*iii*) Yes.

(*iv*) In the public interest I must decline to furnish the information.

(*b*) No.

(*c*) (*i*) and (*ii*) He used to draw a pay of Rs.60 per month *plus* Rs. 4 as dearness allowance before arrest. Besides he has income from landed property and an income of Rs.25 per month as house rent. A family allowance of Rs.40 per month was granted to the prisoner from 1st April, 1943.

SJ. NARENDRA NATH DAS GUPTA: In view of the answer given by the Hon'ble Minister that Mr. Sarkar used to earn Rs. 60 per month *plus* an income of Rs. 25 per month as house rent, will the Hon'ble Minister be pleased to state whether this family allowance of Rs. 40 per month is adequate for the maintenance of the family?

Khan Bahadur MOHAMMED ALI: He was originally granted an allowance of Rs. 15 per month by the previous Ministry. But this Ministry in pursuance of their liberal policy enhanced the allowance from Rs. 15 to Rs. 40 per month.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state in respect of which portion of questions (*iv*) and (*b*) he declines to give information in public interest?

Khan Bahadur MOHAMMED ALI: The whole of the question.

Mr. SASANKA SEKHAR SANYAL: In respect of question (*b*), will the Hon'ble Minister be pleased to state what is the present condition of the health of Mr. Sarkar?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government had any information about his illness of whatever kind it may be?

Khan Bahadur MOHAMMED ALI: Government have no information about any serious illness.

Mr. SASANKA SEKHAR SANYAL: Any illness?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. SURENDRA NATH BISWAS: Will the Hon'ble Minister be pleased to state why was the family allowance granted about two years after his arrest and not earlier?

Khan Bahadur MOHAMMED ALI: He was previously granted an allowance of Rs. 15 from 23rd November 1942, but his case was reviewed after the assumption of office by this Ministry which has enhanced the rate to Rs. 40 per month since the 1st of April, 1943.

Mr. SASANKA SEKHAR SANYAL: In view of the answer that the Government declines to give information regarding the charges, may I enquire of the Goverment as to what was the nature of the case against him which necessitated his detetnion?

Khan Bahadur MOHAMMED ALI: I must also decline to answer that question.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state if it is the policy of the Government not to disclose the nature of the case against a security prisoner under any circumstance?

Khan Bahadur MOHAMMED ALI: I cannot say under any circumstance, but when it is considered necessary not to disclose, Government do not disclose.

Mr. SASANKA SEKHAR SANYAL: Is it the only case in which Government wants to decline as a special case or whether it is one of the many cases in respect of which Government is unable to give information regarding the nature of the charges?

Khan Bahadur MOHAMMED ALI: It is not a special case; there are also many other cases in which Government must decline to answer.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether the nature of the case against the prisoner has been communicated to the prisoner himself?

Khan Bahadur MOHAMMED ALI: I want notice.

Illicit traffic in girls for immoral purposes.

***229. Mr. SYED SAHABE-ALAM:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether he is aware that—

(*i*) of late illicit traffic in girls for immoral purposes have been on the increase; and

(*ii*) several cases have been detected in the districts of Tippera and Noakhali?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps, if any, have the Government taken to prevent such trafficking in girls and for apprehending culprits?

(*c*) Is it a fact that many destitute women in East Bengal were forced to take to prostitution to save themselves from destitution?

(*d*) If the answer to (*c*) is in the affirmative, what steps, if any, did the Government take or propose taking for the rehabilitation of these "fallen" women or for finding out decent employment for them?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*)(*i*) Yes.

(*ii*) In Tippera—yes. I have no information with regard to Noakhali.

(*b*) Where possible, prosecutions are launched against the procurers.

(*c*) Enquiries show that such cases occurred in East Bengal.

(*d*) It is the intention of Government to establish one or more women's homes in all subdivisions in which destitute women who are homeless are found in any appreciable number. It is also proposed to give those who have homes of their own, gratuitous relief at their homes, for their maintenance and that of their children and other dependants until they are fit to earn their livelihood or suitable persons are found to take charge of them. A Destitute Women's Home will soon be set up in Calcutta.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to tell us how many prosecutions have been started up to this time?

Khan Bahadur MOHAMMED ALI: Sir, there were several prosecutions. I must ask for notice to give the exact number.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to tell us if there was any prosecution started in the district of Tippera?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether he is in a position to tell the House the approximate number of cases in which women have taken to a life of shame from sheer hunger?

Khan Bahadur MOHAMMED ALI: I am unable to give the number.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to tell what preventive steps Government have taken to check or prevent such illicit traffic?

Khan Bahadur MOHAMMED ALI: Government issued circulars to keep watch at railway stations and river ghats to see if procurers were taking away minor girls to other places. By taking these steps some cases were detected and effective steps have been taken by Government to see that no such traffic takes place. Apart from that, as I have already stated, Government are taking steps to give relief to those persons who are unable to maintain themselves. These are considered sufficient to put a check.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what steps in addition to prosecution—prosecution is only an administrative measure taken after the event—Government have adopted as a preventive for such immoral traffic?

Khan Bahadur MOHAMMED ALI: I have already said that. I can give details if the honourable member wants it.

Mr. SASANKA SEKHAR SANYAL: Yes.

Khan Bahadur MOHAMMED ALI: Government have issued circulars —I will quote—Government are informed that recent widespread distress has rendered a large number of women entirely destitute. Some of them have lost the earning members of their families, others have become too weak to earn anything to maintain themselves or the children for whose

maintenance they have now become responsible on account of the death of their relatives. Besides, some of these women have no homes of their own. Government have already issued orders for the establishment of poor houses in all places where destitutes are to be found in any appreciable number. It is the intention of Government that in all subdivisions where homeless destitute women are found in any appreciable number, one or more homes should be established in suitable places. These homes should be run more or less on the lines of poor houses, but due care must be taken to see that the staff are selected and arrangements for supervision are made in a way that the women can live in perfect safety and, wherever possible, a strong semi-official committee with a large women personnel should be appointed to supervise the work of each women's home. It is also the intention of Government that destitute women who have homes of their own should be given gratuitous relief at their homes till such time as they become fit to earn their livelihood or suitable persons are found to take charge of these destitute women. When such women have children or other dependants to maintain, gratuitous relief may have to be continued for the dependants whom the women in question cannot maintain by their normal earnings. Immediate effect should be give to this order of Government and necessary instructions issued to all local officers and relief organisations for implementing the Government decision.

Mr. SASANKA SEKHAR SANYAL: These helpless women are only one side of the trade, the other side is the traders. Will the Hon'ble Minister be pleased to state what steps have Government taken or contemplate taking for preventing the criminal-minded people who exploit the helpless position of women from carrying on their trade?

Khan Bahadur MOHAMMED ALI: I have already stated that as soon as it was found that some persons were trading in them, Government took steps to keep a watch at railway stations and river ghats.

Mr. SASANKA SEKHAR SANYAL: Did Government do anything by way of instructing district authorities to make a list of the people who are suspected of carrying on such immoral trade with a view to bringing them under control, if and when necessary?

Khan Bahadur MOHAMMED ALI: I do not think it would be possible to maintain a list of persons suspected. If anybody is suspected, Government will immediately take action.

Mr. ATUL CHANDRA SEN: With reference to answer (*d*), will the Hon'ble Minister be pleased to state when may we expect this intention of Government to start women's homes will materialise?

Khan Bahadur MOHAMMED ALI: I have already said, Government have issued instructions to that effect and as early as possible effect will be given to the Government decision.

Sj. MANINDRA BHUSAN SINHA: Has the influx of foreign troops in this province anything to do with the growth of illicit traffic?

Khan Bahadur MOHAMMED ALI: I am not aware of it.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister consider the desirability of setting up a machinery for restoring minor children who were sold during the hard days by their guardians?

Khan Bahadur MOHAMMED ALI: The only organisation that will be set up will be semi-official committees attached to homes.

Khan Bahadur ABDUL WAHAB KHAN: Is the Hon'ble Minister aware that during these days of starvation many children were sold by their parents themselves and will Government consider the desirability of taking necessary steps so that these children may be restored to their parents?

Khan Bahadur MOHAMMED ALI: Yes, Sir, if any such case is detected, Government will rescue the minor girls and make them over to the proper organisation.

Sj. NARENDRA NATH DAS GUPTA: Is the Hon'ble Minister aware that these helpless women were stationed by their procurers near the military barracks in East Bengal?

Khan Bahadur MOHAMMED ALI: Government have no information.

Mr. ATUL CHANDRA SEN: Will Government consider the desirability of taking steps to encourage and introduce weaving and spinning to help the destitute women to earn their livelihood?

Khan Bahadur MOHAMMED ALI: That is a matter for the local committee to decide. It will be for the local committee who will be in charge of supervising the management of homes to decide in what way to utilise the labour of women committed to their charge.

Expenditure for relief works in Khulna during March, 1943, to February, 1944.

***230. Mr. PATIRAM ROY:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) the expenditure under—

(*i*) Test Relief,

(*ii*) Gruel Kitchens, and

(*iii*) Clothes given to the destitutes incurred by the Government from March, 1943, to February, 1944, in connection with the relief measures in the district of Khulna; and

(*b*) the expenditure under—

(*i*) Contingencies, and

(*ii*) Travelling allowances of the officers concerned incurred for the purpose?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*)(*i*) Nil.

(*ii*) Rs.1,93,537.

(*iii*) Blankets—244 bales.
Clothes—124 bales.
Chadar—24 bales.

Than—1 bale.
Shirting—1 bale.
Total cost—About Rs.1,70,000.

(*b*) (*i*) Rs.750.
(*ii*) Nil.

UNSTARRED QUESTION

(answer to which was laid on the table)

Extension of service of Jailors and Superintendents of Jails.

106. Babu KHAGENDRA NATH DAS GUPTA: (*a*) Will the Hon'ble Minister in charge of the Home (Jails) Department be pleased to state whether any extensions of service have been allowed to any Jailor and Superintendent of Jails?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the reasons therefor; and

(*ii*) whether it is a fact that the Government have declared not to grant any extension of service to their servants when their retirement falls due?

MINISTER in charge of the HOME DEPARTMENT (the Hon'ble Khwaja Sir Nazimuddin): (*a*) Yes. Extensions of service have been granted to Jailors in two cases and to a Superintendent of Jail in one case.

(*b*) (*i*) The extensions were granted in the interests of public service.

(*ii*) Yes. That is still the considered policy of Government. Owing to heavy pressure on Jail accommodation caused by the present emergency conditions and the shortage of officers with sufficient training and experience, it has however been necessary to depart from the accepted principle and to grant extensions of service in a few special cases.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House how many candidates were there for extension?

Khan Bahadur MOHAMMED ALI: I must ask for notice.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House the names of those lucky persons—the names of the Jailors and of the Superintendent?

Khan Bahadur MOHAMMED ALI: Extensions were granted to Babu Lalit Kumar Halder, Mr. C. D. Luke and Jailor Md. Rajibuddin.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state how many extensions were granted to Mr. Luke?

Khan Bahadur MOHAMMED ALI: He was granted an extension for six months from 10th December, 1943.

Mr. NISHITHA NATH KUNDU: What is the age of Mr. Luke and the period of his service?

Khan Bahadur MOHAMMED ALI: I must ask for notice. It is apparent that his retirement was due on the 10th December, 1943.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state when the present period of extension of Mr. Luke will terminate?

Khan Bahadur MOHAMMED ALI: If the honourable member had followed the supplementary questions and answers he would not have put this question. An extension for six months was granted to him from 10th December, 1943.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state whether a Muslim Jailor of Barisal was refused extension while another gentleman was granted?

Khan Bahadur MOHAMMED ALI: I want notice.

MESSAGE FROM THE BENGAL LEGISLATIVE COUNCIL.

The Bengal Alienation of Agricultural Land (Temporary Provisions) Bill, 1944.

Secretary read the following message:—

"That the concurrence of the Bengal Legislative Assembly be asked to the Bengal Alienation of Agricultural Land (Temporary Provisions) Bill, 1944, as passed by the Bengal Legislative Council at its meeting held on the 23rd March, 1944."

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Clause 23.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 23, in the beginning before the words "the principal officer" the words "where agricultural income is received by a company" be inserted and the word "such" be reinstated before the word "company" in line 1 and that this clause be renumbered as clause 25A.

Sir, it will be noticed that my amendment is more with a view to improve the wording and to place the clause in its proper logical sequence. The original arrangement was that clause 22 would appear first followed by clause 23. The Select Committee in their wisdom deleted clause 22. As a result the wording of clause 23 if not suitably modified with a few additional words towards the beginning looks very bare and would be placed in a rather illogical position if it is allowed to remain as it is. The present clause starts with the words "the principal officer of every company shall at the time of distribution of dividends out of agricultural income received by such company furnish every person receiving such dividend a certificate to the effect, etc., etc." That is how it reads, and unless this is prefaced with the words "where agricultural income is received by a company", the clause as it now stands would read bald because originally "where agricultural income is received or deemed to be received by a company", these words appeared in clause 22. Clause 22 having been deleted if you do not have these words added to the beginning of clause 23, clause 23 will not be readily intelligible. Moreover, Sir, the idea of supplying information and

certificate by a company to shareholders receiving dividends follows after the return of agricultural income is to be made and the assessment is undertaken so that the idea contained in clause 23 would more happily be placed after clause 24 which relates to the notice for return. We cannot prejudge before receiving a notice of return under clause 24 the method and manner of obtaining certificates. My amendment merely seeks to improve the wording. I have not proposed any substantial change; nor do I think it necessary. But I hope that the Hon'ble Minister in charge who if not anything else has got a reputation of being a better scholar than myself in the English language might examine whether my suggestion would improve the wording of the clause.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I do not think I can accept the drafting amendment suggested by Dr. Nalinaksha Sanyal: Since receiving his amendment I have re-read the clause and I do not think an amendment is necessary. The meaning is quite clear and there is no conflict of intention. I should therefore stick to the present drafting. Hence I cannot accept the amendment.

The motion of Dr. Nalinaksha Sanyal that in clause 23, in the beginning before the words "the principal officer" the words "where agricultural income is received by a company" be inserted and the word "such" be reinstated before the word "company" in line 1, and that this clause be renumbered as 23A, was then put and lost.

The question that clause 23 stand part of the Bill was then put and agreed to.

Clause 24.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (*1*) of clause 24, lines 2-4, for the figure and words "the 1st day of May in each year, give notice, by publication in such newspapers as may be prescribed and in such other manner as may be prescribed" the words "such date in each year as may be prescribed, give notice, by publication in such newspapers and in such other manner as may be prescribed" be substituted.

Sir, the amendment has become necessary as it is now clear that the Bill cannot be placed on the Statute Book before the 1st of May, 1944. A change in the date will be neecssary for this year only. For subsequent years, however, it is the Government's intention to prescribe the 1st day of May.

Dr. NALINAKSHA SANYAL: I fully appreciate the embarrassment of the Hon'ble Minister and the consequent necessity of changing the wording here, but, Sir, we would not like to leave the prescription of the date entirely illusory and without any indication whatever for this year or the future years. We would welcome a particular date in substitution for the 1st of May and if it was not possible to adhere to the 1st of May because of the difficulties in the initial year we do not see why the Government would not take to or so alter the date as on the 1st of July, 1944, or the 1st of June, 1944, and the 1st of June of every year thereafter or the 1st of July, 1944, and the 1st of May thereafter. That would clear their position so far as this year and the future years are concerned, and we would

also welcome if the Government had indicated the period of time that they would permit between the close of the accounting year of the assessee and the time when the Government would expect such an assessee to get his account ready and submit his return. In that event the Government should have provided a period of, say, 60 days or 45 days or 90 days as the case may be from the last date of the accounting year of the assessee so that the assessee might not meet with practical difficulties. Sir, the Government have allowed or rather encouraged the keeping of accounts by auditors or registered accountants as they have permitted larger allowances for agricultural income assessees who keep their accounts by and with the help of registered accountants. It is our experience that no audited account of a company can be prepared or submitted to the Income-tax Officer under the Indian Income-tax Act within at least a period of six months from the close of the assessing year, and sometimes even a longer period of time is found necessary. It would be extremely hard, Sir, if Government prescribed in the future a date or a period which does not allow a sufficient margin of time for the assessees to get their accounts prepared and duly audited by registered accountants. In view of that, Sir, we would welcome the retention of this phrase "the first of May in each year" so that the assessees might, in respect of the previous completed year, get their papers ready or they would go to the assessing officer and, as is provided later on, would by explaining to him the reasons for that delay obtain reasonable extension of time. There is a great advantage, Sir, in having a fixed period or date mentioned in the Act. It may be 1st of May or 1st of June or 1st of July whatever the case may be. So far as agriculture is concerned, the fixation of the period should coincide with or have in view not the financial year of 31st March nor the calender year of 31st December but should coincide with or should have in view the agricultural year—the season which normally we have for crops to be reaped and harvested, so that it should not be at any rate before June for one crop and before January or February for the next crop. I submit that in any event Government would have been well advised to stick to some date. If we are dealing with jute-producing areas, the accounts as are ordinarily kept in relation to all jute products, the accounts should take note of this fact that from the 1st June to the 30th of May the jute year is calculated. Similarly in the case of paddy-growing areas the year may be for one *aman* crop, the paddy year from the 1st of January to the 31st of December or from the 1st of February to the 31st of January, as the case may be, but in any case I submit that it would not be fair and it would not be desirable to leave the question of notice for agricultural income-tax assessment indefinitely and the period not being determined in the body of the Act itself.

With these words, Sir, I would again request the Hon'ble Minister to reconsider his position and either allow the date to remain as it is in the book which must have been placed after great amount of examination or to let us have a particular year instead of the 1st of May, whatever suits Government's convenience.

Rai HARENDRA NATH CHAUDHURI: Sir, I rise to oppose the amendment moved by the Hon'ble Minister in charge. I agree with my friend Dr. Nalinaksha Sanyal that the date ought not to be left to the

whims of the Government but ought to be mentioned in the Act itself. Sir, the date is a very vital matter: it does not relate simply to submission of returns or accounts; it will react on the keeping of accounts as well. Everybody should know, I mean, every probable assessee should have opportunity to know beforehand when he was expected to close his accounts and when his returns would be called for. There should be specific mention of the date therefore in the Act itself. How often we have not heard in course of this Bill the Honble the Finance Minister to profess the utmost regard for the phrasing of the Central Act. If you look to the corresponding section of the Central Act—section 22—you will find that it begins thus: "The Income-tax Officer shall on or before the 1st of May in each year give notice, etc., etc." The framers of the Central Act therefore appreciated the necessity of mentioning a particular date. I do not know, Sir, why the Government has been so advised, after the Bill came out of the Select Committee, as to propose to omit the specific date and to leave the date absolutely uncertain. If the 1st of May does not suit as being a much too advanced a date for the agricultural year with reference to which the date ought to be fixed, as Dr. Sanyal has pointed out, then, Sir, a later date, say the 1st of June or July, may be mentioned, but a specific date must be there in the Act; it cannot be left to the sweet will of the Government to prescribe one date in one year and another date in another year when accounts will have to be completed and returns prepared with due regard for that particular date. With these words, Sir, I oppose the amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: There is just one word, Sir, in reply to the objections raised and that is this: this is a date to be prescribed for publication of notice in the newspapers. The accounts will be kept as before by each assessee. I have already pointed out that we cannot get the Bill through the Legislature before 1st of May this year.

Rai HARENDRA NATH CHAUDHURI: May I correct the Hon'ble Finance Minister? The date refers to the date of giving notice. It is the date of notice. Publication may follow that date—it may be sooner or later than that date but it must be after that date. The date has a specific reference to the notice.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: This notice is to be published in the newspapers and there is always sufficient time given to the assessee to furnish his return, that is, 60 days. That is to say, in subsequent years the assessee will have time for two months after the 1st of May, that is, he will have time till the beginning of July practically. It is only in order to obviate the difficulty for the current year that this change has been suggested. In future years Government will prescribe the 1st of May.

Mr. H. ROWAN HODGE: Sir, I beg to move that in clause 24 in the proviso to sub-clause (*1*), the word "reasonable", in line 5, be omitted.

The amendment, Sir, is to the proviso to sub-clause (*1*). The proviso is there for a particular purpose, that is, to deal with the class of cases where assessment in this province cannot be made until the final assessment order is available. Now, there are many cases where the Central Assessment Order is delayed for no fault of the assessee but owing to difficulties

arising the Central Income-tax authority are unable to complete the assessment. It is therefore essential, Sir, that the Provincial Assessing Officer shall have power to extend the time for filing the return. That is the object of the proviso to sub-clause (1). The purpose of this amendment is to improve the language of the clause and to clarify the clause. The important words in the proviso are "extension of such date as may be necessary to enable the assessee to file any certified copy of an assessment order under the Indian Income-tax Act". Those words are perfectly adequate in themselves, but in front of those words we see the words "such reasonable". That phrase achieves nothing, in my humble submission, but is only calculated to create confusion. It imports into the proviso a discretion for the Provincial Officer to decide what is a reasonable time in which to obtain a Central Order, a matter which is not under the control of the assessee at all. In my submission the proviso will achieve its object with the omission of the word "reasonable" and I trust Government will accept the amendment.

Sir, I move.

May I have your leave, to save time, to move my amendment No. 293, which is precisely in similar terms on the corresponding provision of sub-clause (2). The same arguments apply, and I also ask Government to accept the amendment on that sub-clause.

Sir, I move that in cluase 24, in the proviso to sub-clause (2), the word "reasonable", in line 4, be omitted.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I rise to oppose the motion. I cannot understand why Mr. Hodge will be so unreasonable as to demand the omission of the word "reasonable". Sir, even if the word "reasonable" be omitted, there will still be discretion left in the Agricultural Income-tax Officer because the phrase "allow such extension of such date as may be necessary" will remain. "Necessary" extension will have to be given surely, but "necessary" in whose opinion, Sir: surely not in the opinion of the assessee but such time as will be necessary in the opinion of the Income-tax Officer. Therefore, when the discretion will still be left with the Agricultural Income-tax Officer, I do not see any point in the suggestion that the word "reasonable" should be taken out. If you, Sir, look at the corresponding section of the Central Act, you will find that the discretion has been vested in the Income-tax Officer in very clear and unambiguous terms. You will find that in every proviso to section 22 of the Indian Income-tax Act the following words appear, viz., "The Income-tax Officer may in his discretion extend the date etc." In particular, if you look at the proviso to sub-section (2) of section 22, there also the language is "provided that the Income-tax Officer may in his discretion extend the date for the delivery of the return in the case of any person or class of persons". The discretion is vested in the Income-tax Officer under the Central Act in very clear and unambiguous terms and, Sir, we also should so frame our Act as to leave the discretion in the Income-tax Officer in clear and unambiguous terms. Not only that. The word "reasonable", I think, will give sufficient protection to the assessee against any unreasonable attitude that the Income-tax Officer may take up. If the

Income-tax Officer is so ill-advised as not to extend such time as may be required for the purpose of the production of the Central Assessment paper, then, Sir, the question may be taken to a court and the court may be asked to decide whether the Income-tax Officer acted unreasonably in this matter. Therefore, I think the word "reasonable" will be an additional protection to the assessee. On the contrary, if you take out the word "reasonable" you still leave the discretion in the Income-tax Officer, but, Sir, the discretion will be given in vague general terms. Therefore, I would suggest that while the discretion should be left in the Income-tax Officer in as clear and unambiguous terms as possible, the law should caution him to be reasonable as well.

Dr. NALINAKSHA SANYAL: Sir, I also beg to oppose the amendment. Sir, we are fully aware that any reason is anathema to the European party and I am not surprised that they are very much upset over the retention of the word "reasonable" in a very inoffensive bill at two places in clause 24. I would not argue the same way as my esteemed friend Rai Harendra Nath Chaudhuri has done. He has exhausted practically all the arguments so far as the wording of the law is concerned, but, Sir, I would like to put it this way. Surely you must not conceive that the Agricultural Income-tax Officer would be a person who could or would extend time merely at the dictation or at the sweet will of the assessee. It is our experience, Sir, that in certain cases the assessment under the Indian Income-tax Act takes a very long time.

Sometimes more than two years elapse before assessment under the Indian Income-tax Act is completed. We would like to know from Mr. Hodge whether he conceives of an eternal holding up of the file of an assessee simply because elsewhere another officer has not been able to do his duty quickly. There must be some, again I say, reasonable chance given to the assessee to prove his case but the assessee cannot claim an unreasonable extension. So contrary to unreasonable extension of time a specific provision of reasonable extension must be there, and I am happy that corresponding to this clause and the proviso to clause 24 (*1*) this word "reasonable" which was left out presumably through oversight in the subsequent sub-clause 24 (*2*) proviso has been put there by the Select Committee. I also presume—I was not a member of the Select Committee—that this has been done after careful examination of the implications and after having applied their mind the Select Committee found it necessary to have the word "reasonable" retained in both the places, I see no reason why "reason" or "reasonableness" should be expunged from any section or clause of this legislation.

Mr. A. F. STARK: Sir, Mr. Hodge's object in moving this amendment was to make the provision absolutely clear and unambiguous. The provision is that the Agricultural Income-tax Officer shall have discretion to allow such extension of the date as may be necessary to enable the assessee to file a certified copy of the assessment order. That, Sir, I would submit, is a question of fact, not a question of opinion as suggested by my honourable friend, Rai Harendra Nath Chaudhuri. To qualify that question of fact by the insertion of the word "reasonable" is to take away the whole clarity of the provision. The word "reasonable" introduces a subjective

element into a matter which is a matter of fact. Either the assessee has got his assessment order out of the Central Assessment Authorities or he has *not got it. If he has not got it out of the Central Assessment Authorities,* then it is not his fault and he should not be penalised. I would submit that this word "reasonable" introduces a subjective element which is not desirable.

Mr. A. K. FAZLUL HUQ: Sir, I confess I have been somewhat surprised that my friends of the European group would have taken such an unreasonable view as to shudder at the idea of reasonableness being discussed with a certain amount of reason. Let my friends consider two extreme cases. The original Bill provided that the Agricultural Income-tax Officer shall have power to give extension of time. The Select Committee put in the word "reasonable" thereby making it sure that there will be no arbitrary exercise of power one way or the other. My European friends want to take way the word "reasonable" and leave it entirely to the Agricultural Income-tax Officer to deal with the situation in any way he likes. Let us take two extreme cases. Supposing there is an assessee—a man of no influence—whom the Agricultural Income-tax Officer gives 15 days' time. It is extremely unreasonable in the circumstances of that case. But he will be perfectly justified in doing so because there are no fetters to his discretion. Take another extreme case. A very influential tea planter wants time and the Agricultural Income-tax Officer goes on giving time after time, say for years and years. What is there to prevent the Agricultural Income-tax Officer from favouring influential persons in any way he likes. I do not see why reasonable men should be alarmed at the word "reasonable". We want to give time, power to grant time. We say "let it be reasonable time". If he exercises power arbitrarily he can be brought to book or order can be revised on ordinary grounds of common sense. I, therefore, submit that there are no grounds in this motion but if the Government is so unreasonable as to accept the motion merely because it is moved by the European party I have got nothing to say.

Mr. I. A. CLARK: I submit that my honourable friend Mr. Fazlul Huq has completely missed the point of the concluding portion of the proviso. If the word "reasonable" be omitted, it says that the Income-tax Officer shall allow such extension of date as may be necessary to enable the assessee to file any certified copy of an assessment order under the Indian Income-tax Act, 1922. It is surely not suggested that the assessee, having obtained such assessment order, and however influential he may be, would then be allowed to delay the submission of his return to the Provincial Agricultural Income-tax Officer.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, before my honourable friend, Rai Harendra Nath Chaudhuri, spoke I had some hesitation in accepting Mr. Hodge's amendment. After all the word "reasonable" is a sweet word. We all have heard of sweet reasonableness and we all like sweet reasonableness, but I think my honourable friends who have spoken in opposition to the amendment have admirably argued the case for Mr. Hodge, because far from leaving unfettered the discretion of the Agricultural Income-tax Officer Mr. Hodge seeks to circumscribe his discretion.

In fact, what he suggests is that by the omission of the word "reasonable" the Agricultural Income-tax Officer would be compelled to allow the time that is actually necessary. In view of that I accept the amendment.

Mr. ADWAITA KUMAR MAJI: Sir, I beg to move that in clause 24(*2*), line 6, for the words "thirty days" the words "forty-five days" be substituted.

মিষ্টার স্পীকার, স্যার, এ বিলে চাষীদের মধ্যে যাদের agricultural income আছে, যাদের assessment হবার যোগ্য তাদের ৩০ দিন সময় দেওয়া হয়েছে। কিন্তু পাড়াগাঁয়ের চাষীদের পক্ষে এটা ঠিক উপযুক্ত বোলে মনে করি না। কারণ অনেক চাষী এমন আছে যারা নোটিশের মানে বোঝে না; কাজেই তাদের পড়িয়ে বুঝে নিতে ৩০ দিনের মধ্যে ১৫ দিন কেটে যাবে। কাজেই আমি অনুরোধ করছি যে ৩০ দিন বাড়িয়ে ৪৫ দিন করে দিন। কারণ বর্ত্তমান Sale Tax Bill-এ Commercial Tax Officer-রা যখন বেশী সময় দেন তখন Agricultural Income Tax Officer-রা পাড়াগাঁয়ে যেসব চাষী রয়েছে তাদের উপর নোটিশ জারি করবে এবং তাদের উপর জুলুম করবে। সেই জুলুম থেকে বাঁচবার জন্য তাদের সময় দেবার প্রয়োজন আছে। যারা কমার্শিয়াল ট্যাক্স দেয় তাদের ভিতর অনেকে ব্যবসাদার এবং শিক্ষিত, কিন্তু তাঁদের returns-এর সময়ও অনেক সময় দেখা যায় যে Commercial Tax Officer-রা তাদের সময় ঠিকমত দেন না, নিজেদের ইচ্ছামত কোন কোন ক্ষেত্রে একটা assess কোরে তাদের ঘাড়ে চাপিয়ে দেন। এইজন্য আমার মনে হয় পাড়াগাঁয়ের চাষীদের প্রতি বিশেষভাবে নজর রাখা দরকার। বাংলার চাষীদের মধ্যে এমন অনেকে আছেন যাঁরা Agricultural Income Tax দিবার উপযুক্ত হবেন এবং তাঁরা লেখা পড়া জানেন না। কাজেই সেই সকল চাষীদের জন্য সময় দরকার। তা ছাড়া বাংলার পল্লী অঞ্চলে যে সমস্ত চাষী রয়েছেন তাঁদের Agricultural Officer দের সঙ্গে যোগাযোগে আসতে অনেক সময় লাগবে। এই সকল দিক বিবেচনা কোরে এই নোটিশের যে সময় নির্দ্ধারিত আছে সেই সময়টা মন্ত্রী মহাশয় আর একটু বাড়িয়ে ৪৫ দিন করুন এই আমার অনুরোধ।

Mr. DHIRENDRA NATH DATTA: Sir, I rise to support the amendment of my friend, Mr. Maji, and in this connection I want to point out that in clause 24 (*1*) the time allowed for the submission of returns is "not less than sixty days". But here in sub-clause (*2*) of clause 24 the time allowed for submitting the return is not less than 30 days. My friend's amendment is that the time be extended to forty-five days. I am of opinion that the time should be the same here as in sub-clause (*1*), that is, 60 days, but I am sorry that there is no amendment to that effect. I think therefore that Government would be well advised to accept the amendment of my friend, Mr. Maji.

Sj. NARENDRA NATH DAS GUPTA: মিষ্টার স্পীকার, স্যার, আমি শ্রীযুক্ত অদ্বৈত মাজির সংশোধিত প্রস্তাব সমর্থন করলেপ মাত্র একটি বিষয় মন্ত্রী মহাশয়ের নজরে আনতে চাই। সেটা হচ্ছে এই যে মফঃস্বলের কৃষক—যাদের আয় প্রচুর—তাদেরও অনেকের বিদেশে বিচ্ছিন্নভাবে জোত জমা থাকে এবং সেখানে তাদের বাসা বাড়ীও থাকে এবং অনেক সময় এ প্রকার হয় যে তারা নিজেদের গ্রাম ছেড়ে সেই দূরে যেখানে জোত জমা আছে সেইখানকার বাসা বাড়ীতে চলে যায়। পাড়াগাঁয়ে ডাকের অনেক অসুবিধা; ফলে সেই সব জায়গায় সংবাদ পৌঁছিতে অনেক সময় লাগে। কোথাও সপ্তাহের মধ্যে একদিন হয়ত চিঠি বিলি হয়। এ রকমও হয় যে যখন তারা দূরে সেই বাসা

বাড়ীতে চলে যায় জোত জমা দেখবার জন্য সেখানে মাসের মধ্যে একদিনও চিঠি পাওয়া অনেক সময় কঠিন হয়ে ওঠে, বিশেষত: যাঁদের এই চর অঞ্চল প্রভৃতিতে জোত জমা আছে তাঁরা এটা খুব ভাল জানেন। কাজেই এই প্রকার অবস্থায় কৃষকদের যদি একমাস মাত্র সময় দেওয়া হয় তাহলে তাদের বাড়ী পেঁাছিতে এবং সেখান থেকে তাদের দূর চর বা অন্য অঞ্চলের জোত জমিতে সংবাদ পেঁাছিতে এক মাসের বেশী সময় লেগে যায়। কাজেই মন্ত্রী মহাশয়ের দৃষ্টি এদিকে আকর্ষণ কোরে বলছি যে ঐ ৩০ দিনের জায়গায় অন্যূনপক্ষে ৪৫ দিন করা উচিত এবং আমি মাজি মহাশয়কে ধন্যবাদ দিচ্ছি যে তিনি এদিকে দৃষ্টি আকর্ষণ কোরিয়েছেন। তবে আমি বলি এটা ৪৫ দিনের জায়গায় ২ মাস করলে ভাল হত।

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, this has been taken from the Indian Income-tax Act, but the provision in the Indian Income-tax Act is not really one month's time. It is 60 days with a minimum of 30 days. I think we better leave it at that.

Mr. H. ROWAN HODGE: Sir, I beg to move that in clause 24, in the second proviso to sub-clause (*4*), the words "and shall not except with permission of the Commissioner require the production of any accounts relating to agricultural income which is assessed under the provisions of the proviso to sub-section (*1*) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1922", be reinstated.

Now, Sir, the amendment is to reinstate the words which appeared in the original clause, and therefore introduce nothing new. In the Select Committee report it is stated that these words were deleted as being unnecessary. In my humble submission that fails to appreciate the object of these words. There seems to be in some quarters a sort of resentment that the restriction on the new provincial authority should be in any manner curtailed. Without going into that question I need only point this out that as regards incomes assessable under section 8 where the basis of assessment is to be taken from the Central assessment order, the whole of the scheme is one mutual assistance to the Government and to the tax-payer to see that the work of assessment is cut down as far as possible.

Now, Sir, if an assessee has submitted to be assessed at the Centre the Central Assessing Officer has access to all books and documents. Is it reasonable to suppose that the provincial officer will go through all that when the whole scheme of the Bill is that he makes a simple calculation for assessing the tax from the reports of the Central Officer? This scheme has been working for some time in Assam where the tea industry pays over 90 per cent. of the tax. The principle is applied under the Assam Act and Rules and under executive instructions the Assam assessing officers do not call upon those assessees to submit accounts and documents all over again. In the result those assessments are made most expeditiously and if Government care to enquire from the Assam Government my information is that they will find that the Assam Government has been able to collect the tax in the cheapest and most expeditious form. Therefore, in my submission it is not going to encourage that goodwill and simple working to leave it in the hands of possibly an inexperienced local officer who through his zeal is going to harass an assessee to produce a document where such production is entirely unnecessary. The words as appearing in the original clause

makes special provision for special cases; that is to say, if for any special reason the provincial officer can satisfy the Commissioner that there is good reason to scrutinise these accounts again the Commissioner has power to give that lead. In these circumstances, Sir, I ask the Government to accept the amendment.

Sir, I move.

Rai HARENDRA NATH CHAUDHURI: Sir, I rise to oppose the amendment. We have often heard the Hon'ble Minister in charge to profess the profoundest regard for the recommendations of the Select Committee. Sir, this is a point which was very much taken into consideration by the Select Committee; the Select Committee fully applied its mind to this question and after due deliberation recommended the omission of the very words which Mr. Rowan Hodge desires to be restored. Sir, any scrutinising and careful reader of the Bengal Agricultural Income-tax Bill will find that there are two prominent features in this Bill. The first is the provision meant to give as much relief as possible if not to exonerate altogether the tenure-holders and big *jotedars*. The other outstanding feature is the provision or provisions intended to give as much relief as possible, to exonerate as much as possible, the large European interests. These are the two outstanding features, Sir, of the Bengal Agricultural Income-tax Bill. Now, Sir, if you recall clause 8, you will find that all these exceptions which are being made in section 24 relate to "mixed incomes", i.e., incomes part of which is assessed under the Central Act and part of which will be assessed under the Bengal Agricultural Income-tax Act.

Now, Sir, if Assam favoured the tea interests there, there were large sugar interests in Bihar, but these latter interests are Indian interests after all and, therefore, no special provision, no exception, nothing like special treatment was required in Bihar. Look to the corresponding clause of section 17 of the Bihar Act. You will not find anything like these exceptions, these provisos, which are embodied in our clause 24. There are large sugar interests in Bihar and sugar interests do come under the description of "mixed incomes". Now, in the assessment of "mixed incomes", what is done under the Central Act? I am referring to rules 23 and 24 framed under the Indian Income-tax Act. Under rule 23, "in the case of income which is partially agricultural income as defined in section 2 and partially income chargeable to income-tax under the head business, in determining that part which is chargeable to income-tax, the market value of any agricultural produce which has been raised by the assessee or received by him as rent in kind and which has been utilised as raw material in such business or the sale receipts of which are included in the accounts of the business shall be deducted and no further deduction shall be made in respect of any expenditure incurred by the assessee as a cultivator or receiver of rent in kind". The valuation is made by the Income-tax Officer under the Central Act for the purpose of deducting the value of the agricultural produce not exactly for assessing the agricultural income. That is with reference to all mixed incomes other than the tea income. Now, let me refer to rule 24 of the Indian Income-tax Act. Rule 24 says, "income derived from the sale of tea grown and manufactured by the seller in British India shall be computed as if it were income derived from business and 40 per cent. of such income

shall be deemed to be income, profit and gain liable to tax". That is, so far as tea income is concerned, only 40 per cent. will come under the Central Act, but the major part—60 per cent.—will henceforth come under the Bengal Agricultural Income-tax Act. Why must the Income-tax Officer of Bengal be bound to accept what is pronounced by the Central Officer in respect of the supposed agricultural part of the income? Even if he is so, why should he not be permitted to demand the production of accounts and look into the accounts at all? Mr. Hodge told the House that there is the power under a permission—the Agricultural Income-tax Officer may with the permission of the Commissioner of Income-tax call for the production of accounts. If without the permission of the Commissioner of Income-tax, the Income-tax Officer can call for the production of accounts of the rest of the assessees all over Bengal, why should he be fettered in the matter of calling for the production of those accounts, *i.e.*, "mixed" accounts only and must secure the previous permission of the Commissioner of Income-tax it is difficult to understand. It is presumed that even if the words that have been omitted and which Mr. Hodge seeks to restore were there, cases may arise when the production of accounts may be necessary. If the production of accounts may be necessary, why should not the Income-tax Officer have the power to call for the production of accounts of assessees enjoying "mixed incomes" if he has the power to call for the production of accounts of all concerns other than the tea or sugar concerns?

Moreover, Sir, you will find that the basic idea in the drafting of sections 24 and 25 has been how to take out practically the assessment of "mixed incomes"—the assessment of the tea interests and such other interests—of the hands of the Provincial officers. They have been only technically made assessing officers so far as the agricultural part of "mixed incomes" is concerned. No real power is going to be vested in them at all. Let there be no power if the Government prefer to be impotent. If the Provincial Government think it will be very honourable for them and for their officers not to have the power to examine any accounts of the tea interests or sugar interests, they may choose to accept the amendment, but, Sir, it is derogatory to the position of a Provincial Government, over and above a culpable bartering away of their legitimate right, to bind their officers in such a way that the officers will not be able to call for the production of the accounts on which returns are based. After considering this question very fully, the Select Committee recommended the omission of these words.

Not only that. Look to section 25.

Mr. SPEAKER: Will you take long?

Rai HARENDRA NATH CHAUDHURI: Yes, Sir, some time more.

(At this stage the House was adjourned for 15 minutes.)

(*After adjournment.*)

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I now proceed to point out the provisions under section 25, the section which relates to assessment. The very first sub-clause of that section says: "If the Agricultural Income-tax Officer is satisfied without requiring the presence of the assessee or the production by him of any evidence that a return made

under section 24 is correct and complete, he shall assess the total agricultural income of the assessee, and shall determine the sum payable by him on the basis of such return." In the case of assessment of "mixed incomes" it may be presumed that ordinarily the provincial Income-tax Officer will be satisfied on the production of Central assessment returns, findings and orders. But, if in any case he feels any doubt, why should he not be permitted to resolve his doubt in the manner provided in sub-section (*2*)?

Sub-section (*2*) says: "If the Agricultural Income-tax Officer is not satisfied without requiring the presence of the person who made the return or the production of evidence that a return made under section 24 is correct and complete, he shall serve on such person, a notice requiring him, on a date to be therein specified, either to attend at the Agricultural Income-tax Officer's office or to produce, to cause to be there produced, any evidence on which such person may rely in support of the return." Now, Sir, this course ought to be open to him when the law requires him to be satisfied.

Now, Sir, all the arguments that have been put forward by Mr. Hodge are to this effect, the assessees having "mixed incomes" will produce their accounts before the Central Income-tax Officer and the Central Income-tax Officer on the basis of those accounts will assess from the point of view of the Indian Income-tax Act. Why, therefore, further production of accounts will be necessary before the Provincial Officer? The question is not why further production of accounts will be necessary but the question is the other way about. Why should the Provincial Income-tax Officer, whose satisfaction the law requires, be compelled to assess on a return the very basis of which, viz., the accounts will be a sealed book to him, the very basis of which he will not be able to call for and examine. Unless he has an opportunity of even examining the very basis of the return how can he request the permission of the Commissioner of Income-tax to call for the accounts and examine them in the supposed extreme cases? Unless you give him the power to call upon the assessee to produce accounts the whole proceeding of assessment will be a mere eyewash. The provision that in certain cases he may require the Commissioner to call for the production of accounts will also be absolutely useless. Without examining the accounts and the basis of the return, how can he take upon himself the responsibility of even advising the Commissioner to call for the accounts? If Mr. Hodge's amendment be accepted, the whole thing will be rendered illusory, and the assessment of "mixed incomes" will be a mere eyewash, and nothing else.

With these words I oppose the motion.

Mr. DHIRENDRA NATH DATTA: Sir, I rise to oppose the amendment moved by Mr. Rowan Hodge. I know, Sir, that it will be a useless attempt because it seems that there is an agreement between the Government and the European Party that any amendment moved by the European Party will be accepted by Government. But still it is our duty to place the facts before those persons who care to listen to us and to take note of what has happened. Mr. Hodge says that the accounts having been placed before the Central authority, there is no longer any necessity for the production of accounts before the Agricultural Income-tax Officer appointed by this Government. As you will see, Sir, this proviso deals with the production of accounts and

there is a limitation put that no accounts relating to a period more than three years prior to the previous year can be called for, but the accounts within three years can be asked to be produced, by the Agricultural Income-tax Officer who has to determine what is the actual income derived from agriculture. There is however an exception sought to be made that in the case of income regarding which accounts have been produced before the Central authority, the Agricultural Income-tax Officer shall not have the right to call for the production of accounts without the sanction of the Commissioner. It assumes that in certain cases and in the case of certain type of income production of accounts is not necessary. It cannot be said that at no time the accounts need be produced. This amendment assumes that there may be a necessity for the production of accounts but it says that if the Agricultural Income-tax Officer thinks it necessary that accounts should be produced, he will be debarred from calling for the accounts. He will not have the power to do so. He shall have to apply to the Commissioner if he feels that production of accounts is necessary. But it will be admitted that he cannot tell the Commissioner to call for the accounts because he has not looked into the accounts. The result will be that he will not feel at all times inclined to tell the Commissioner that he thinks that production of accounts is necessary. It will consequently follow that in no case will the accounts be produced. But, Sir, it is necessary for the determination of agricultural income that accounts should be produced. This Government will tax income to the extent of 60 per cent. It has been settled by the rules in the case of tea companies that 40 per cent. of the income is derived from business and 60 per cent. from agriculture. The Bengal Government has got power to tax 60 per cent. of the income. If it has got the power to tax that income, it should have the power to call for the production of accounts to determine the income. There is no reason why the Agricultural Income-tax Officer should be debarred from doing so. You are aware, Sir, that the best evidence in support of agricultural income is the production of documents and without those documents how can the Agricultural Income-tax Officer determine the income that is to be taxed? Therefore there should be no limitation put upon the right of the Agricultural Income-tax Officer to call for the production of accounts.

Now, Sir, I beg to point out that Mr. Hodge wants to reinstate all the words that were in the original Bill. If you look at clause 8 which deals with computation of tax on mixed income you will find that there was a proviso in the case of a tea garden. Clause 8 has been made part of the Bill. As the Bill has been drafted there is no proviso in the case of a tea garden. There is a proviso with regard to sub-clause (*1*) of clause 8, but there is no proviso with regard to sub-clause (*2*). Mr. Hodge wants that the Agricultural Income-tax Officer shall not, except with the permission of the Commissioner, require the production of any account relating to agricultural income which is assessed under the provisions of the proviso to sub-section (*1*) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1933. There is no assessment under the provisions of the proviso under sub-section (*1*) of section 8. Therefore his amendment is unnecessary and is meaningless. I beg to draw the attention of the

Hon'ble Minister in charge of the Bill to the fact that I am arguing my case before a judge who has already made up his mind and who is therefore prejudiced. Still it is our duty and in that spirit I am putting forward our point of view. I do not see how the members of the Select Committee including those persons who are members of the Government party and who duly considered an amendment on the same lines as that of the amendment now under discussion can go back. After giving due consideration to that amendment, the members of the Select Committee including the Hon'ble Minister decided that there was no reason for limiting the right of the Agricultural Income-tax Officer. I do not know what the members of the Select Committee would now say. I beg to submit that really there is no reason behind the amendment moved by Mr. Hodge. But I know that reason has got no place in the Government party.

In connection with another amendment of the European group it has been proposed to delete the word "reasonable", and the Hon'ble Minister in charge of the Bill has accepted the amendment. I submit, Sir, that was absolutely unnecessary but still it has been accepted by the Hon'ble Minister because it has come from a member of the European group. Sir, we deem it to be our duty to place our point of view before the Hon'ble Minister and impress upon him the necessity for it though I know that on account of an understanding between the European group and the Government the amendment moved by the European group only will be accepted, and none else.

With these few words, Sir, I oppose this amendment.

Dr. NALINAKSHA SANYAL: Sir, I have hardly anything to add to what has been already stated by Rai Harendra Nath Chaudhuri and my deputy leader, Mr. Dhirendra Nath Datta. But I would like to invite your attention to some lacuna which has been introduced as a result of this amendment. While speaking on this amendment I would like to suggest that the Government of Bengal might do well to see how this lacuna may be removed.

Sir, Mr. Hodge has sought to introduce this amendment by restoring the proviso which has been deleted by the Select Committee with a view to make it possible for assessees under section 8 to prove satisfactorily by production of a certificate under the Indian Income-tax Act. But what is the position there? Under section 8 the computation of a tax on the maximum income has been left in a rather unfortunate position. Section 23 of the Income-tax Act is the general section dealing with maximum incomes and, as was to be expected, section 23 left out in determining the income-tax under the Central Income-tax Act the income of any agricultural produce which is raised by an assessee or received by him as rent in kind and which has been utilised as raw material in such business, more specifically in the case of tea. Rule 24 has provided an *ad hoc* basis of a percentage which would be regarded as exempted under the Central Act. Sir, we in this House are mainly directing our attention to the tea garden and tea industry but we are forgetting that there are other industries and still other industries which are likely to develop in this province which will depend very largely on raw materials obtained from agriculture. In particular, let me take the example of sugar industry. As at present conceived, a sugar mill which will have

its own agricultural farm for produce of sugarcane will have to pay income-tax in the province on the value of the sugarcane produced although it may so happen, as is actually the experience, that in most of our sugar mills in Bengal today, on the overall working of the mill including the cane cultivation part of it, there may be a loss. The mill at the present moment is entitled to set off the profit on the agricultural side of it against the loss on the manufacturing side of the business. But, Sir, in future the two will have to be treated separately and the sugarcane production will have to bear agricultural income-tax on the market value of the sugarcane. The market value would be something indeterminate or something very much higher than the cost of production and the raw material that the mill would be using would at once go up in its valuation if agricultural income-tax is imposed thereon and the production of sugar in this province will seriously meet with a setback. Similarly there may be and there are other industries which would seek to have raw materials from agricultural operations. It would have been eminently better for the Government of Bengal in such cases to assess the firm or the business on the agricultural part of its operations on the basis of its actual cost of raising and not on the market value of the produce since it is not the intention of the business house to sell the produce. It has to depend on the raw material from the agricultural operations for its manufacture and the sale price of the produce is of no concern to the mill. In the case of the paper mills if a paper mill owns plots of land for the production of savoy grass or bamboo or similar other materials, are we to presume that in all these cases the agricultural part of the industry will have to be treated entirely separately and the market value of the produce obtained from the agricultural part of the industry will have to be separately assessed and paid for under the Bengal Act before the produce may be utilised as raw material in the industry? If that is permitted, serious handicap will be created in the progress and development of industries of that character in this province.

Then there is yet another danger if we insist on the market value basis for such produce. Bengal at least has got two Indian States comprised within the territorial limits of this province, Cooch Behar and Tippera. These two states will remain beyond the purview of the Bengal Agricultural Income-tax Act, and if a suitable modification in the method of assessment is not made raw materials required for industries of such character would be obtained from these two Indian states rather than territories within British India. The result would be that we shall have diversion of our valuable agricultural production to such places. We are looking forward to the development of numerous different agricultural products for the purpose of developing our industries. In the district of Rangpur and adjoining areas we hope to grow tobacco and tobacco industry is likely to, and I am sure, will, develop in such North Bengal districts. We also have projects for developing cotton-growing side by side with cotton mills. It is not merely sugar industries but all similar other industries will be seriously handicapped if the market value of the produce of such agricultural operations of such industries would be made as the basis of taxation within the province. If Mr. Hodge's amendment intends to leave all such industries or businesses which have joint income, partly assessable under the Indian

Income-tax Act and partly assessable under the Provincial Act, then I am afraid the retention of this clause or this proviso would make the anomaly all the more complicated, and it would be eminently better to keep it out as the Select Committee has sought to do. I submit that the best thing would have been for Government to apply their mind more carefully to the provisions of section 8 which has of course been passed by this House. At this stage I am not in a position to suggest any improvement here but the Bill has to go through another House and if Government are convinced that some more flexibility should be retained to enable remissions of such part of business undertakings which are partly agricultural, suitable amendments may be made either under section 8 which has now been adopted here or under the refund clause—clause 45—a suitable provision may be kept where although on the market value original assessment will be made, thereafter if the industry can prove that actually the industry has utilised the agricultural produce for purposes of that industry itself and on the basis of the actual cost for production it has taken the value of the raw material for the industry, then it should be in a position to obtain a refund. Either of these two things would remove some anomaly—either amendment of section 8 or amendment of section 45. In any case this particular amendment of Mr. Rowan Hodge seems to be quite out of place.

With these words, Sir, I also oppose the amendment.

Mr. SPEAKER: I understand the House desires an early adjournment today. The House stands adjourned till 4 p.m. on the 18th instant.

Adjournment.

The House was accordingly adjourned at 6 p.m. till 4 p.m. on Tuesday, the 18th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Tuesday, the 18th April 1944, at 4 p.m.

Present.

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 13 Hon'ble Ministers and 185 members.

Oath.

Mr. E. E. Corstorphine (elected from the Indian Tea Association Constituency) made an oath of allegiance to the Crown.

STARRED QUESTIONS

(to which oral answers were given)

Shortage of salt in Rangpur district.

*231. (SHORT NOTICE) **Maulvi ABU HOSSAIN SARKAR:** (*a*) Is the Hon'ble Minister in charge of the Civil Supplies Department aware of recent shortage of salt supply in rural areas of Bengal and specially in the district of Rangpur?

(*b*) Will the Hon'ble Minister be pleased to state—

(*i*) whether there are agents under his department to supply salt in Rangpur;

(*ii*) if so, who are they; and

(*iii*) what amount of salt has been supplied to Rangpur during the last six months?

Mr. ABDULLA-AL MAHMOOD (on behalf of the Hon'ble Mr. H. S. Suhrawardy): The position on the 18th March was as follows:—

(*a*) There is a shortage of salt in some parts of Bengal including Rangpur. But this shortage is being speedily rectified.

(*b*) (*i*) No agents have been appointed for supplying salt to Rangpur. Messrs. H. K. Dada were requested to send 10,000 maunds of salt to Rangpur district in December. Up till now they have been able to send 8,900 maunds, the distribution of which is under the control of the District Magistrate. Over and above this another 2,700 maunds have been despatched on Government account.

(*ii*) Does not arise.

(*iii*) I have no information how much salt has been sent by private merchants during the last six months.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*), will the Government be pleased to state what steps have been taken so far to rectify the shortage?

Mr. ABDULLA-AL MAHMOOD: Salt has been sent to all parts of Bengal from Government stock.

Maulvi ABU HOSSAIN SARKAR: With reference to answer (*b*) (*i*), will the Hon'ble Minister be pleased to state when salt was dispatched to Rangpur?

Mr. ABDULLA-AL MAHMOOD: The figure indicates the position before the 18th March. After that much more has gone.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to state whether it is a fact that salt is still being sold at 8 annas per seer in Netrokona?

Mr. ABDULLA-AL MAHMOOD: Government have got no information.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to gather information whether salt is still being sold at 8 annas per seer?

Mr. ABDULLA-AL MAHMOOD: If the honourable member draws attention of the Government to particular cases of particular areas, Government will do the needful

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state what is the Government's information regarding the price of salt in mofussil areas?

Mr. ABDULLA-AL MAHMOOD: The price fixed by local officers depends upon certain factors, viz., Rs. 5-9-0 price of salt per maund *plus* transport cost, handling charges and 2 annas per maund as commission.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state how will they treat the question of the honourable member over there that salt is still being sold at East Mymensingh at 8 annas per seer?

Mr. ABDULLA-AL MAHMOOD: I have already said that Government have got no such information.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to state whether any agents have been appointed for Mymensingh?

Mr. ABDULLA-AL MAHMOOD: No.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether it is a fact that Messrs. H. K. Dada sent several thousand maunds of salt from Rangpur to Assam?

Mr. ABDULLA-AL MAHMOOD: Government have got no information. This was the quantity that Messrs. H K Dada were requested to take from Government stock over to Rangpur

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that no steps have been taken in his own district where salt is being sold at 8 annas per seer?

Mr. ABDULLA-AL MAHMOOD: The local authorities are taking all steps.

Mr. ABUL HOSSAIN AHMED: Will the Hon'ble Minister be pleased to state the reason why no agent has been appointed for Mymensingh?

Mr. ABDULLA-AL MAHMOOD: The reason is that agents have got no salt. The parties who have got business centres in some particular areas were requested to take salt from the Government reserve.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether Government is contemplating to establish any machinery to sell salt at a uniform price all over Bengal?

Mr. ABDULLA-AL MAHMOOD: It is impracticable, because it depends upon the transport cost.

Mr. ATUL CHANDRA SEN: In view of the admitted salt shortage in the province, will the Government consider the desirability of allowing people in sea-bordering districts to manufacture salt?

Mr. ABDULLA-AL MAHMOOD: Will the honourable member please state whether he is referring to the province of Bengal or outside?

Mr. ATUL CHANDRA SEN: I mean Bengal.

Mr. ABDULLA-AL MAHMOOD: That depends upon the arrangement between the Commerce Department of Bengal and Government of India.

Growth of more vegetables in Bengal.

***232. Mr. I. C. KENNEDY:** (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to state whether steps have been taken in consultation with—

(*i*) municipalities, and

(*ii*) the Calcutta Corporation

to promote the growth of more vegetables—

(1) in urban areas, and

(2) on municipal lands in Calcutta?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what are the steps taken and the results achieved?

(*c*) Will the Hon'ble Minister be pleased to state what steps have been taken by Government to promote the growth of more vegetables in rural areas?

MINISTER in charge of the AGRICULTURE DEPARTMENT (the Hon'ble Khan Bahadur Saiyed Muazzamuddin Hosain: (*a*) Yes.

(*b*) Large quantities of seeds of cold weather vegetables of both Indian and English types, viz., gourd, pumpkin, brinjal, radish, spinach, onion, cauliflower, cabbage, knolkhol, tomato, French beans and peas were supplied to all District and Subdivisional Officers as well as to 40 A.R.P. posts in and around Calcutta last year for sale to the public at the cost price. Leaflets and posters were also widely distributed and thirty-two experienced *malis* were appointed to guide the public in the technique of cold weather vegetable cultivation.

It is proposed to keep in stock at the subdivisional seed stores seeds of country vegetables for sale to the public for cultivation during the next

summer. In co-operation with the Corporation of Calcutta, the question of settlement of lands along the Kulti storm water channel for cultivation of vegetables and other food crops is also under consideration.

As regards the results obtained, this was the first year of the scheme and most people were not conversant with the technique of cultivation of cold weather vegetables which differs with the change of soil. It is, however, reported that the results were generally encouraging.

(*c*) Seeds of various types of English vegetables were sold in rural areas through the District Agricultural Officers.

Mr. A. F. STARK: Will the Hon'ble Minister be pleased to state if all the vegetable seeds supplied to District and Subdivisional Officers as well as to 40 A. R. P. posts in and around Calcutta were in fact sold to the public?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: All were not sold, but some were sold.

Dr. NALINAKSHA SANYAL: With reference to answer (*a*) (*i*), namely, that the municipalities were consulted in this connection, will the Hon'ble Minister be pleased to state which municipality other than the Calcutta Corporation was consulted in the matter?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I want notice.

Dr. NALINAKSHA SANYAL: Is it a fact that certain A.R.P. measures such as opening slit trenches in public parks have stood in the way growing more food by the Calcutta Corporation within the city?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I do not think that they have affected very much the growing of more food.

Mr. A. F. STARK: Will the Hon'ble Minister be pleased to state if any steps have been taken either by Government or by the Calcutta Corporation to grow seeds in public parks in Calcutta apart from the lands along the Kulti storm water channel?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: That is under consideration As regards the settlement of lands along the Kulti storm water channel for cultivation of vegetables, I have already mentioned that the Government is considering the matter in consultation with the Corporation of Calutta.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state the exact quantity of seeds that were sent to District and Subdivisional Officers and also what quantity of the seeds have been sold?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I want notice.

Sj. NARENDRA NATH DAS GUPTA: With reference to the last portion of answer (*b*), will the Hon'ble Minister be pleased to state where these thirty-two experienced *malis* were stationed to educate the people in the technique of cold weather vegetable cultivation?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Round about the suburban area of Calcutta and Dacca.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to consider the desirability of using the Assembly Building gardens for growing more vegetables? (Laughter.)

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: That depends on the Speaker. (Laughter.)

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state if any steps were taken by the Government to inform the public that seeds had been sent to the District and Subdivisional Officers for sale?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Yes, that was done through propaganda.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether any seeds have been distributed in the north Netrokona subdivision in the district of Mymensingh?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I want notice.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the exact areas in which leaflets and posters have been distributed?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I want notice.

Mr. ROGERS HAYWOOD: Is the Hon'ble Minister aware that large quantities of seeds which have been distributed and sold to various people in connection with the grow-more-food campaign are not germinating at all, and that the quality of seeds distributed is in many instances absolutely useless? And in view of that fact what steps are being taken by Government to see that better facilities are offered?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Government is aware that some of the seeds did not germinate well and is taking steps against the farms which supplied those seeds. It has also been reported that the seeds were not properly preserved after distribution. I can, however, assure the honourable member that Government is going to make a thorough enquiry into the matter.

Mr. A. F. STARK: Will the Honb'le Minister be pleased to state if there are any arrangements for inspection of vegetable seeds before delivery is taken of by Government?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: These vegetable seeds cannot be tested. It will take a long time if we are to do it.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the agencies through which these leaflets and posters have been distributed?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Through union boards and jute regulation officers.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any report has been sent by the district officers to the effect that these leaflets and posters have been distributed?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: They have been sent direct to the union boards and also through the jute regulation staff.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government is in possession of any report saying that such distribution has been made?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: They were sent by post and we take it for granted that they must have been distributed.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government have got any intimation from the municipal authorities, district boards and union boards to the effect that they have received such leaflets and posters?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I do not think any acknowledgment was asked for from them.

Srijut MANINDRA BHUSAN SINHA: Will the Hon'ble Minister be pleased to state if he has got any report from any corner of the province that the results of vegetable cultivation are discouraging?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: On the whole the result of vegetable cultivation is very encouraging, I may tell you. In course of my tours I have often found that with regard to the cultivation of sweet potato the area has increased by 400 per cent. and that sweet potatoes are selling at eight annas per maund in some localities.

Sj. NARENDRA NATH DAS GUPTA: Where?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: In Kishoreganj subdivision and in an adjoining thana sweet potatoes are selling at eight annas per maund.

Dr. NALINAKSHA SANYAL: Is that your departmental report?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: This is my home report.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what was the area under cultivation of sweet potato previous to the increase of 400 per cent. of that area as reported by him?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Members of the House by now ought to know that we have not got any statistics and that all that we can say is from reports we receive from the union boards and through the jute regulation staff themselves. That is all.

Dr. NALINAKSHA SANYAL: With reference to the answer that sweet potatoes are available in some parts of Bengal at eight annas a maund, will the Hon'ble Minister be pleased to state what exactly he meant by his home report? Does it mean that he has been getting it gratuitous for his consumption at home?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I mean reports received from my home. I had heard of rumours that sweet potato was selling at eight annas a maund in the small zamindary that I have got in my home district and I wrote to my employees in order to get a confirmation of that rumour and I received letters yesterday that sweet potatoes are now selling at eight annas per maund.

Cattle epidemic in Bogra district.

***233. Maulvi RAJIBUDDIN TARAFDAR:** (*a*) With reference to the reply given to the unstarred question No. 52 on the 25th February, 1944, will the Hon'ble Minister in charge of the Agriculture Department be pleased to state whether he is aware—

(*i*) of the cattle epidemic now prevailing in the Rajshahi Division particularly in the district of Bogra: and

(*ii*) that want of cattle for agricultural purposes is being felt by the cultivators of Bogra district?

(*b*) If so, will the Hon'ble Minister be pleased to state what actions, if any, are being taken by him in these matters?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: (*a*) (*i*) Yes.

(*ii*) No such information is available There have, no doubt, been a few outbreaks of epidemic diseases and cattle mortality in Bogra district but the situation was never abnormal.

(*b*) The available staff was deputed to combat the outbreaks which were successfully suppressed.

Mr. ABUL HOSAIN AHMED: Is the Hon'ble Minister aware that the rural people get practically little or no help from the veterinary assistants posted in subdivisions?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: We have only one veterinary assistant in a subdivision and it cannot be expected that every agriculturist who wants information in veterinary matters can possibly get it. The department requires very large expansion before we can expect to have appreciably better results.

Number of District Agricultural Development Officers appointed in Bogra district.

***234. Maulvi RAJIBUDDIN TARAFDAR:** With reference to the reply given to the unstarred question No. 51 on the 25th February, 1944, will the Hon'ble Minister in charge of the Agriculture Department be pleased to state how many of the 28 District Agricultural Development Officers belong to the districts of (1) Bogra, (2) Dacca, and (3) Faridpur?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Of the 28 District Agricultural Development Officers appointed up till now, 17 have been drafted from other departments and the rest recruited direct. Of the latter, 3 officers belong to Faridpur, 1 to Dacca, and 1 to Bogra.

Communal representation to the General Council and State Faculty of Homœpathic Medicine in Bengal.

***235. Khan Bahadur S. ABDUR RAUF:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to lay on the Table a statement showing the number of Members (including President and Vice-President) of the General Council and State Faculty of Homœpathic Medicine in Bengal, showing separately the number of (1) Muslim and (2) Hindus, nominated by the Government from different constituencies?

(*b*) Will the Hon'ble Minister be pleased to state what steps he is going to take to secure adequate representation of qualified Muslim homœpaths on the said Homœpathic Council?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) A statement is laid on the Table.

(*b*) The statement furnished in reply to (*a*) will show that some qualified Muslims have already been appointed. Under the statutes as they stand at present, there is no scope for any further representation of Muslims.

Statement referred to in reply to clause (a) of the starred question No. 235.

Constituency.	Muslim.	Hindu.
(*a*) President and Vice-President (appointed by Government).	Nil	2
(*b*) Representatives of Five Divisions (appointed by Government).	Nil	5
(*c*) Representative of the Calcutta Corporation ..	1	Nil
(*d*) Appointed by Government from the Calcutta Constituency.	3	7
(*e*) Appointed by Government from Dacca Constituency ..	1	1
(*f*) Representative of Calcutta University	Nil	1
(*g*) Representative of Dacca University	1	Nil
(*h*) Five representatives of affiliated Homeopathic Colleges	(No representation during the first term.)	
(*i*) Two persons appointed by Government	1	1
(*j*) The Registrar (ex-officio)	Nil	1
(*k*) One M.L.A. and one M.L.C. appointed by Government ..	2	Nil
(*l*) One non-homeopathic co-opted	Nil	1*
Total ..	9	19

*Since dead.

Number of deaths from starvation and disease in cyclone-affected parts of Tamluk and Contai subdivisions, Midnapore.

*236. **Dr. GOBINDA CHANDRA BHAWMIK:** Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state the number of deaths due to—

(*a*) starvation, and

(*b*) disease,

in the cyclone-affected parts of Tamluk and Contai subdivisions after the last cyclone?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): Complete figure for Contai and Tamluk subdivisions for the months of October, November and December, 1942, cannot be furnished as the work of collection of vital statistics was temporarily dislocated after the cyclone and the vital statistics of certain thanas were not properly recorded.

A statement showing the actual mortality for 1943, month by month, and the quinquennial average for each month is laid on the Library Table.

There is, however, no record to show exactly how many deaths are due to starvation or to disease brought on by starvation.

Amount realised as fees from registered Ayurvedic practitioners.

*237. **Maulvi MUHAMMAD ISRAIL:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state—

(*i*) what is the amount realised as fees from the registered Ayurvedic practitioners for their registration and renewal thereof by the Ayurvedic Faculty from the date of its inception till the 31st of December, 1943 (the amount to be specified year by year separately); and

(*ii*) how this amount has been spent and by whom?

(*b*) Will the Hon'ble Minister be pleased to state the reason for the postponement of the election of the Ayurvedic Faculty from time to time?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) (*i*) The amount of registration and renewal fees realised each year from registered Ayurvedic practitioners from the date of inception of the Ayurvedic Faculty in 1937-38 till the 31st December, 1943, are:—

Year.	Registration fees.	Renewal fees.
	Rs.	Rs.
1937-38 ..	1,810	..
1938-39 ..	17,745	..
1939-40 ..	50,555	..
1940-41 ..	3,529	700
1941-42 ..	586	4,990
1942-43 ..	713	4,015
April to December 1943	81	685
Total ..	75,019	10,390

(*ii*) The amounts realised were credited to the General Fund of the Council out of which its expenses were met by the Council.

(*b*) The term of office of the members of the existing Ayurvedic Council commenced on the 14th April, 1937, and the Council was due to be reconstituted by the 14th April, 1940. But to enable the Council to finish certain important preliminary work (*e.g.*, the registration of existing Ayurvedic practitioners, holding of the first examinations) and to set it on its feet, its term of office had to be extended first by one year and then by six months. Representations were then received by Government from various sources, including members of the Council itself, requesting the removal of certain defects in the original constitution of the Council before the next general election. The election had, therefore, to be postponed and the term of office of the Council extended from time to time for the purpose of revising the constitution in consultation with the Ayurvedic Council and representative Kavirajes, so that the next election may be held under the revised constitution.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*), will the Hon'ble Minister be pleased to state when we can expect the election of the Council will take place?

Khan Sahib HAMIDUDDIN AHMAD: Government expect to hold the election during the current year.

Non-stoppage of Surma Mail at Ullapara Station.

***238. Mr. MD. BARAT ALI:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state whether it is a fact that—

(*i*) the Sirajganj passengers' train (up and down) which had stoppage at Ullapara Station (one of the important stations) in the Sara-Sirajganj Railway line on the Bengal and Assam Railway, has been replaced by Surma Mail without any stoppage there from the month of December, 1943;

(*ii*) passengers (inward and upward) (lower and upper class) have been since then suffering much being unable to avail themselves of this train; and

(*iii*) grievance of the public was duly and timely brought to the notice of the Railway authorities (Time Table Section)?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what action, if any, he contemplates to take in the matter?

MINISTER in charge of the COMMUNICATIONS and WORKS DEPARTMENT (the Hon'ble Mr. Barada Prosanna Pain): (*a*)(*i*) I am informed that the Surma Mail has replaced the Chittagong Express and not any passenger train, and that in view of the demand for accelerated service, the Surma Mail does not touch at a number of stations including Ullapara.

(*ii*) As there are daily two passenger trains which touch at all stations including Ullapara in the Sara-Sirajganj section, the inconvenience due to the abolition of the stoppage cannot be said to be very great.

(*iii*) Yes.

(*b*) In view of the abnormal situation now prevailing and the need of accelerated service, a demand for the restoration of the halt is not expected to elicit any satisfactory response.

Removal of water tank from Ullapara railway station.

***239. Mr. MD. BARAT ALI:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state whether it is a fact that—

(*i*) the water tank which had been installed for a pretty long time, has recently been removed from Ullapara railway station on the Bengal and Assam Railway; and

(*ii*) the removal of the water tank is causing inconvenience to the passengers?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of drawing the attention of the authorities concerned for supply of water to the passengers?

The Hon'ble Mr. BARADA PROSANNA PAIN: (*a*) (*i*) I am informed that the water tank was taken away as it had to be sent to Railway workshop for heavy repairs.

(*ii*) Yes. The inconvenience which is being caused is regretted.

(*b*) I am assured by the Railway authorities that arrangements are being made to supply another tank in its place as soon as possible.

Closing of Jute Mills in December, 1943.

***240. Mr. SIBNATH BANERJEE:** (*a*) Will the Hon'ble Minister in charge of the Commerce, Labour and Industries Department be pleased to state—

(*i*) the names of jute mills which remained closed in December, 1943;

(*ii*) the reasons for closing of the respective mills;

(*iii*) the total number of working days lost due to the closing of jute mills by the owners for the whole year of 1943;

(*iv*) the number of workers involved in each closed mill; and

(*v*) the number of those workers who subsequently found employment elsewhere?

(*b*) Will the Hon'ble Minister be pleased to state what relief is being paid to those for whom no employment was found?

MINISTER in charge of the COMMERCE, LABOUR and INDUSTRIES DEPARTMENT (the Hon'ble Mr. K. Shahabuddin): (*a*) (*i*) and (*ii*) The following jute mills which are members of the Indian Jute Mills

Association, closed in December, 1943, for varying periods and at varying times for reasons stated above them:—

For shortage of coal.

(1) Alexandra.
(2) Fort William (New).
(3) Birla.
(4) Titaghur No. 1.
(5) Megna.
(6) Budge-Budge.
(7) Delta.
(8) Hastings.
(9) Albion.
(10) National.
(11) Lothian.
(12) Caledonian.
(13) Orient.
(14) New Central
(15) Belvedere.
(16) Kamarhatty.
(17) Soorah.
(18) Northbrooke.
(19) Kinnison.
(20) Lawrence.
(21) Union (South).
(22) Standard.
(23) Dalhousie.
(24) Lansdowne.
(25) Naihati.
(26) Presidency.
(27) Bengal.
(28) Fort Gloster.
(29) Samnuggur (North and South).
(30) Victoria.
(31) Angus.

For strikes or other labour disturbances

(1) Adamjee.
(2) Shree Mahadeo.
(3) Union (South).
(4) Titaghur No. 2.
(5) Kankinarah and Reliance.
(6) Soorah.

Information regarding the mills which are not members of the Indian Jute Mills Association is not readily available and its collection will take a long time and much correspondence. The Indian Jute Mills Association covers over 95 per cent. of the looms in the industry.

(*iii*) The owners of jute mills closed their mills by agreement within the industry in 1943 for coal shortage for weeks ended 31st July, 7th August, 4th September, 2nd and 9th October, 27th November and 25th December, that is, 38½ working days were lost (treating Saturday as half-working day).

(*iv*) It is not possible to ascertain the number of workers involved in each closed mill referred to in (*a*) (*iii*) without enquiry of each mill which will involve much time and correspondence. The total number of workers involved during the period of closure is as follows:—

Number of workers involved for weeks ending 31st July and 7th August, 1943	279,473 approximately.
Number of workers involved for week ending 4th September, 1943	274,540 approximately.
Number of workers involved for week ending 2nd October, 1943	265,170 approximately.
Number of workers involved for week ending 9th October, 1943	204,090 approximately.
Number of workers involved for week ending 27th November, 1943	169,663 approximately.
Number of workers involved for week ending 25th December, 1943	156,502 approximately.

(*v*) Does not arise as the workers were retained on payments of a *minimum of Rs.3 as khoraki plus the usual amenity allowance of Re.1-4* per week and supply of foodstuffs at reduced rates.

(*b*) Does not arise.

Release of Srijut Kamal Krishna Roy, M.L.A.

*241. **Sj. MANINDRA BHUSAN SINHA:** (*a*) Is the Hon'ble Minister in charge of the Home Department aware of the fact that Srijut Kamal Krishna Roy, a member of this House, now a political security prisoner, has been removed from Midnapore Central Jail to Medical College Hospital, Calcutta, for treatment?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the nature of his ailment;

(*ii*) particulars about the treatment in the hospital and

(*iii*) present state of his health?

(*c*) Is the Hon'ble Minister considering the desirability of releasing him in view of his illness and of giving him facilities for treatment by his private doctors?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): Mr Kamal Krishna Roy was released in July, 1943.

Head Assistants of the Home Department.

*242. **Mr. SYED BADRUDDUJA:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) the present number of posts of Head Assistants in the Home Department;

(*ii*) the number of them that are in the Selection Grade;

(*iii*) the rate of allowance and special pay attached to each of the posts;

(*iv*) whether there is any rule which governs the grants of special pay and allowance attached to these posts;

(*v*) whether allowance or special pay or both of the corresponding scale are attached to any posts outside the Bengal Secretariat; and

(*vi*) whether the posts of Head Assistants or Assistants in charge in the offices in the Presidency town, either attached or subordinate to the Home Department, carry any special pay or allowance?

(*b*) If the answer to (*a*) (*vi*) is in the affirmative, will the Hon'ble Minister be pleased to state the rates and the conditions of special pay or allowance?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) (*i*) 12; 2 posts are still under consideration.

(*ii*) 4; 3 are under consideration.

(*iii*) 6 at Rs.85 per mensem each, 3 at Rs.42-8 per mensem each, 2 at Rs.40 per mensem, 1 at Rs.25 per mensem, and 2 under consideration.

(*iv*) Yes. Rule 5(33) of the B.S.R., Part I.

(*v*) *No.*

(*vi*) The post of Superintendent, Calcutta A.R.P. Office.

(*b*) A special pay of Rs.40 a month has been sanctioned for the post of Superintendent, Calcutta A.R.P Office, for holding charge of the office.

Mr. NISHITHA NATH KUNDU: With reference to answer (*a*) (*v*), will the Hon'ble Minister be pleased to state how many Head Assistants are there in the Governor's Secretariat and what are their grades and special pay or allowance, if any, and whether there are any assistants there drawing salary in the corresponding Secretariat grade with special pay attached to it?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state the substance of the rule he has quoted in answer (*a*) (*iv*)?

Mr. SPEAKER: You cannot expect that in a question.

Mr. NISHITHA NATH KUNDU: What is the reason for granting special pay and allowance to these Head Assistants?

Khan Bahadur MOHAMMED ALI: I refer the honourable member to rule 5(33) of the B. S. R., Part I

Mr. NISHITHA NATH KUNDU: With reference to answers (*a*) (*i*) and (*iii*), will the Hon'ble Minister be pleased to state what does he mean by "2 posts are still under consideration" and "3 are under consideration"?

Khan Bahadur MOHAMMED ALI: So far as the creation of these posts is concerned, Government have not yet come to a decision.

Warders of Bengal Jails.

***243. Mr. SIBNATH BANERJEE:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) the grades of pay and prospects of the warders in Bengal Jails;

(*ii*) the amount of dearness allowances that have been granted to them; and

(*iii*) the number of warders in Bengal jails who stuck to their work on 15th January, 1943?

(*b*) Will the Hon'ble Minister be pleased to state whether—

(*i*) the Inspector-General of Prisons and the Hon'ble Minister have received any representations from the warders several months back; and

(*ii*) they have also received reminders thereto?

(*c*) If so, will the Hon'ble Minister be pleased to lay on the Table a copy of each of such representations?

(*d*) Have the Government come to any decision in the matter?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) (*i*) The scale of pay of warders is Rs. 22—2—26 with increment of Re. 1 after 3, 7, 10 and 17 years of service. The warders may be promoted to head warders, chief head warders and sub-jail clerks. The service of warders is superior for purposes of leave and pension.

(*ii*) They have been granted Rs.8 per month as dearness and supplementary dearness allowance and Rs.4 per month as Emergency Areas Bonus. They have also been allowed to purchase at fair prices basic rations of essential foodstuffs purchased by Superintendents of Jails concerned.

(*iii*) 1,201.

(*b*)(*i*) Yes.

(*ii*) A reminder was received by Inspector-General of Prisons, Bengal.

(*c*) No.

(*d*) The matter is under the consideration of Government.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what was the total number of jail warders on the 14th January, 1943, in the province?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to explain what is the meaning of the expression "superior" in the sentence "The service of warders is superior for purposes of leave and pension"?

Khan Bahadur MOHAMMED ALI: It is a matter of Accounts Rules.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state what is the scale of pay of European Warders?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state when the Government are expected to come to a decision about their representation?

Khan Bahadur MOHAMMED ALI: Very soon.

Transfer of portfolios of Hon'ble Ministers.

***244. Mr. DHIRENDRA NARAYAN MUKHERJI:** (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state whether with the transfer of portfolio from one Minister to another, the establishment is also transferred?

(*b*) If so, will the Hon'ble Minister be pleased to state whether the transfer of establishment with the change of portfolio affects adversely the position, pay and prospects of the establishment of the department from and to which they are transferred?

(*c*) If the answer to (*b*) is in the affirmative, will the Hon'ble Minister be pleased to state whether steps are taken to safeguard the interests of the assistants concerned?

(*d*) Will the Hon'ble Minister be pleased to state how many such transfers of establishments with transfer of portfolio have been made since the introduction of the present reforms and how the interest of the establishment concerned has been safeguarded?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*) and (*b*) As far as possible the same establishment which has in the past dealt with particular subjects would

continue to deal with those subjects. The only circumstances in which the pay or prospects of the establishment may be affected by the transfer of a portfolio are when the transfer is one that involves the splitting up of a self-contained establishment.

(*c*) and (*d*) I know of only one such case: I do not think the pay or prospects of those concerned have been adversely affected but any case in which it is alleged that the transfer has caused hardship will be considered on its merits.

Distribution of cloths and blankets in Nator.

***245. Kazi ABUL MASUD:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to state-

(*a*) how many bales of cloths and blankets were given to Nator for free distribution from the Government and central relief fund during last year;

(*b*) when and by whom the free distribution was made; and

(*c*) what machinery worked in selecting and distributing these cloths and blankets to the deserving persons?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*) By Government and Central Relief Fund—

Cloth—14 bales
Blankets—23 bales
Chaddars—4 bales

(*b*) The distribution was made in January, February and March, 1944, by the agency which was in charge of relief operations

(*c*) Jute Regulation staff acting as Assistant Relief Officers in consultation with the Presidents of Union Boards and Commissioners of the Nator Municipality.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to tell us what quantities of cloth, blankets and *chaddars* were distributed by Government?

The Hon'ble Mr. TARAK NATH MUKERJEA: The whole of it.

Mr. DHIRENDRA NATH DATTA: How much was distributed out of the Central Relief Fund?

The Hon'ble Mr. TARAK NATH MUKERJEA: That is also a part of Government.

Mr. DHIRENDRA NATH DATTA: No, it is not.

Distribution of cloths and blankets in Ghatal Municipality.

***246. Mr. HARENDRA NATH DOLUI:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) how many pieces of standard cloths and blankets were distributed among the indigent persons of the Municipality of Ghatal in the district of Midnapore; and

(*ii*) whether the list of names of those persons submitted to Subdivisional Officer, Ghatal, by the Chairman, Ghatal Municipality, was taken into consideration at the time of distribution of the articles?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) how many persons of the said list were rejected; and

(*ii*) the reason thereof?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) (*i*) Cloth by Government—168 pieces. By local Relief Fund—about 400 pieces.

Blankets—35 pieces.

Chaddars—12 pieces.

(*ii*) Yes.

(*b*) None. But only 4 bales out of the 20 bales of cloth allotted to the Ghatal subdivision reached there only some of the 500 persons suggested by the Chairman, Ghatal Municipality, were supplied. The balance available for supply will be distributed as soon as the remaining 16 bales reach Ghatal.

Report of famine condition by District Officers.

***247. Rai HARENDRANATH CHAUDHURI:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether under the Famine Code District Officers are required to inform the Government that famine conditions were developing in the areas under their charge?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) how many District Officers informed the Government about the development of such conditions in the first quarter of 1943;

(*ii*) the date when it was so reported; and

(*iii*) the areas mentioned by them in their reports?

(*c*) If the District Officers of the affected districts did not make such reports in time, will the Hon'ble Minister be pleased to state the reason therefor?

(*d*) Is the Hon'ble Minister considering the desirability of issuing instructions to the District Officers to make timely reports in future?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) Yes.

(*b*) (*i*) None.

(*ii*) and (*iii*) Do not arise.

(*c*) In the districts of Midnapore and 24-Parganas serious damage was done to the crops by the cyclone of October, 1942. As Government were already aware of the conditions in these districts there was no need for the District Officers to submit a formal report in 1943. In other districts there was no serious failure of crops, but shortage of foodstuff occurred mostly on account of some exceptional causes regarding which Government had full information and no further reports from District Officers were necessary.

(*d*) Necessary instructions are already contained in the Famine Code.

Rai HARENDRA NATH CHAUDHURI: With reference to answer (*b*) (i), will the Hon'ble Minister be pleased to state why the District Officers failed to comply with the instructions as contained in the rules in Chapter III of the Bengal Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state why in view of the failure on their part last year Government consider it unnecessary to issue instructions to the District Officers to make such reports as have got to be made under Chapter III of the Bengal Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: That was not considered necessary since Government was in full possession of information.

Rai HARENDRA NATH CHAUDHURI: Is the Government aware that under Rule 55 of the Bengal Famine Code District Officers have got to report what are called the danger signals about famine?

The Hon'ble Mr. TARAK NATH MUKERJEA: That information was duly supplied

Rai HARENDRA NATH CHAUDHURI: In view of the answer that the District Officers did not make timely reports as they are required to do under Chapter III of the Bengal Famine Code, will the Hon'ble Minister be pleased to state why the Government consider it unnecessary that this year District Officers should be instructed to comply with the requirements of the Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: The answer is quite clear.

Rai HARENDRA NATH CHAUDHURI: No, it is not

The Hon'ble Mr. TARAK NATH MUKERJEA: The District Officers did not make their report in the first quarter, but subsequently they did.

Rai HARENDRA NATH CHAUDHURI: Is the Hon'ble Minister aware that the instructions of the Famine Code have got to be complied with in the first quarter of the year?

The Hon'ble Mr. TARAK NATH MUKERJEA: There was no occasion to do so.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state what were the reports of the District Officers under rules 55, 57 and 68 of the Bengal Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Rai HARENDRA NATH CHAUDHURI: It has been said that there was no report——

Mr. SPEAKER: I have not followed your question

Rai HARENDRA NATH CHAUDHURI: Will you permit me to explain?

Mr. SPEAKER: Yes.

Rai HARENDRA NATH CHAUDHURI: *The original question was "Will the Hon'ble Minister in charge of the Revenue Department be* pleased to state whether under the Famine Code District Officers are required to inform the Government that famine conditions were developing in the areas under their charge". The answer is "Yes". My next question was "If so, will the Hon'ble Minister be pleased to state (1) how many District Officers informed the Government about the development of such conditions in the first quarter of 1943". The answer is "None". Therefore, Sir, the District Officers admittedly failed to comply with instructions as contained in the Bengal Famine Code. Here I may refer to one section, section 55 of Bengal Famine Code, which reads as follows:—

"When all preparations have been made, the District Officer should wait upon events and devote himself to careful observation. If he finds that prices continue to rise, the following indications should be carefully looked for:—

(1) The contraction of private charity, indicated by the wandering of paupers.

(2) The contraction of credit, etc., etc."

The Hon'ble Mr. TARAK NATH MUKERJEA: They did not report in the first quarter but they reported subsequently.

Rai HARENDRA NATH CHAUDHURI: My supplementary question was when did the District Officers make their reports under section 57 and under section 68 of the Bengal Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: After the first quarter, as I have already stated.

Mr. SPEAKER: Have you got anything else to ask, Mr. Rai Chaudhuri?

Rai HARENDRA NATH CHAUDHURI: He is not understanding my question That is my difficulty I have got to explian to him. Sir, the Hon'ble Minister says that they did not make any report in the first quarter of the year. Therefore, are we to presume that they made their report subsequently?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Rai HARENDRA NATH CHAUDHURI: Will the Hon'ble Minister be pleased to state when did they make their report under sections 57 and 58 of the Bengal Famine Code?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Amount sanctioned for relief works in Tippera district.

***248. Mr. JAGAT CHANDRA MANDAL:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) the total amount of money sanctioned for relief works in 1943-44 in the district of Tippera;

(*ii*) the amount sanctioned for—

(1) test relief, and

(2) gratuitous relief; and

(*iii*) the manner and the agencies through which the money was distributed?

(*b*) Will the Hon'ble Minister be pleased to state whether he has ascertained that the relief has reached the distressed people and if the amount sanctioned was adequate?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) (*i*) and (*ii*)—

		Rs.
Agricultural loan	...	20,000
Test relief works	...	6,18,000
Gratuitous relief	...	5,62,000
Total	...	12,00,000

In addition to the above, cloths and blankets worth about Rs.1,50,000 were sent to the Collector and the Subdivisional Officers for free distribution to the destitutes in the district.

(*iii*) Test relief work was generally conducted through the District Board and a sum of Rs.6,10,000 was sanctioned for advance to the Board for the purpose. In some cases, however, test works were done under the direct supervision of Government officials and a sum of Rs.8,000 was allotted to the Collector for this purpose.

Gratuitous relief was distributed by the Subdivisional Officers through the local relief committees formed for the purpose

(*b*) Yes.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state, with reference to answer (*a*) (*i*) and (*iii*), whether it includes the cost incurred in respect of gruel kitchens?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state what percentage of the population was affected by the famine?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Representation regarding inaccuracies in Settlement Records in Gokulpur mauza, 24-Parganas.

*249. **Mr. PATIRAM ROY:** (*a*) With reference to the reply given to clause (*b*) of the starred question No. 128 on the 7th March, 1939, will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact that—

(*i*) the tenants of the Gokulpur mauza in the district of 24-Parganas cited 203 concrete cases of mistakes and inaccuracies in a petition made to the Director of Land Records of Bengal on 14th January, 1939; and

(*ii*) a written representation was made to the Government with the request of fresh settlement of the said Gokulpur mauza on 8th April, 1940?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps, if any, have since been taken by the Government?

(*c*) Is it a fact that the Assistant Settlement Officer of Alipore made an enquiry in the Gokulpur mauza for finding out the mistakes that have crept into the Settlement Records of the mauza?

(*d*) If so, will the Hon'ble Minister be pleased to lay on the Table a copy of the report that has been submitted by the aforesaid officer?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) (*i*) One such petition was filed before that Officer on the 16th January, 1939, on tenants' behalf by the Secretary, Gokulpur Mauza Krishak Samity.

(*ii*) Yes.

(*b*) As the records had been prepared and published in 1929, it was not possible to verify without a fresh survey and settlement operation if there had been any such mistake at the time the records had been prepared. No fresh survey and settlement could be undertaken as the landlords and the majority of the tenants did not agree to bear the cost thereof.

(*c*) No.

(*d*) Does not arise.

Relief measures for cyclone-affected parts of Tamluk and Contai.

***250 Dr. GOBINDA CHANDRA BHOWMIK:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact that—

(*i*) death of the agriculturists of Tamluk and Contai subdivisions has caused the lands to remain uncultivated this year; and

(*ii*) the people of Contai subdivision and part of Tamluk subdivision; particularly Nandigram and Sutahata, have not got sufficient food for their maintenance throughout the year?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of—

(*i*) giving relief to the people of the affected areas this year in the shape of—

(1) opening more poor houses,

(2) test relief work, and

(3) agricultural loan; and

(*ii*) postponing realisation of Government loans from the affected people this year?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) (*i*) Yes, to some extent.

(*ii*) Taking the two subdivisions as a whole, the supply of foodstuff may be considered as sufficient but there may be shortage in some particular areas.

(*b*) (*i*) (1) 39 poor houses are at present functioning in the Contai and Tamluk subdivisions.

(2) Test relief works will be started very shortly.

(3) Agricultural loans will also be distributed where necessary.

(*ii*) A general suspension of collection of agricultural loans is not considered necessary. The local officers have, however, been instructed to exercise their discretion to regulate the pressure for recovery of loans so as to avoid undue hardship in particular cases.

Scheduled Caste people and Government relief measures.

*251. **Mr. DHANANJOY ROY:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) if he has received any complaint recently from any Scheduled Caste M.L.A. or individual public or public organisation in the matter of negligence on the part of the Government relief organisations and Government officers giving proper relief to the destitutes belonging to the Scheduled Castes; and

(*ii*) if so, will the Hon'ble Minister be pleased to state the nature of the complaint or prayer?

(*b*) Will the Hon'ble Minister be pleased to state what steps, if any, he has taken to redress the grievances of the Scheduled Castes in this matter?

(*c*) Is the Hon'ble Minister aware that the proportion of death of the Scheduled Castes during the recent famine period from starvation and diseases is the heaviest of all in Bengal?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) Government have not so far received any specific complaint of negligence, on the part of Government officers or Government relief organisations in giving proper relief to destitutes belonging to the Scheduled Castes. Some reports have however been recently received from a non-official organisation, through a Scheduled Caste M.L.A., giving particulars of deaths from starvation, illnesses and sufferings of the Scheduled Caste people in certain areas.

(*b*) Government are aware that as the Scheduled Caste people generally belong to the poorest strata of society, they must have been hit very hard by the recent distress. Instructions were accordingly issued to District Officers to take special steps to see that adequate relief is given to Scheduled Caste people and to advise if any special measures are necessary to ensure this. They have also been asked to secure an adequate representation of the Scheduled Caste people on the District and Union Relief Committees, if necessary by nominating additional members on these Committees.

(*c*) As the vital statistics of the Province are collected in respect of five principal communities, namely, Hindus, Muslims, Christians, Buddhists and other classes, figures of Scheduled Caste Hindus are not separately available. Death figures according to the principal communities for 1943 have not yet been compiled. But it is not unlikely that as the Scheduled Caste people generally belong to the landless classes and the poorest sections of the community, there was a large number of deaths from starvation amongst these people.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether he is aware that in the Dacca district the scheduled caste

people refused to avail of the relief given in gruel kitchens because the food was prepared and served there by non-Hindu cooks?

The Hon'ble Mr. TARAK NATH MUKERJEA: Government have no such information.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Realisation of road cess.

107. Khan Bahadur JASIMUDDIN AHMED: (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to lay on the Table a statement showing district by district—

(*i*) the amount of road cess levied;

(*ii*) the interest due on arrears;

(*iii*) the amount of expenditure incurred by the Collector for realisation;

(*iv*) the amount realised; and

(*v*) the balance due during the last three financial years?

(*b*) Will the Hon'ble Minister be also pleased to state whether prompt realisation of road cess is being made?

(*c*) If not, will the Hon'ble Minister be pleased to state what steps he has taken for the prompt realisation of cesses?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) The information is not readily available and its compilation would involve an expenditure of time and labour which is not commensurate with the advantage likely to accrue therefrom.

(*b*) There has been defaults mainly in areas affected by natural calamities.

(*c*) Measures provided under the law are being taken for realisation of the arrears.

Gruel kitchens in Dinajpur.

108. Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) the number of gruel kitchens started in the district of Dinajpur during the year 1943, (1) with Government funds, (2) with the help of private funds;

(*b*) the names of places where such gruel kitchens were started;

(*c*) the names of persons who were in charge of those kitchens;

(*d*) the number of persons fed in the said kitchens;

(*e*) the dates when each of the kitchens was started; and

(*f*) the period for which the feeding continued?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) (1) 27, (2) 7.

(*b*) to (*f*). A statement furnishing the information is laid on the Table.

Statement referred to in reply to clauses (b) to (f) of unstarred question No. 108.

Name of places where gruel kitchens were started.	Names of persons who were in charge of those kitchens	No. of persons fed in the said kitchens daily.	Dates when each of the kitchens was started and the period for which the feeding continued.
1	2	3	4
Sadar subdivision			
(1) Udaipur, police station Raiganj.	C. O.'s and A. I.'s of Jute Regulation Department.	2,787	5th November, 1943, up to 31st December, 1943.
(2) Alokdihi, police station Churirbandar.			7th November, 1943, up to 6th December, 1943
(3) Ranirbandhar, police-station Churirbandar			7th November, 1943, up to 6th December, 1943
(4) Pulhat, police station Kotwali			24th October, 1943, and continuing
(5) Parbatipur Nutanbazar	Babu S. N. Roy and Dr. J. K. Dey		29th September, 1943, up to 30th November, 1943.
Thakurgaon subdivision			
Paria, police-station Baliadangi	C. O.'s. and A. I.'s of Jute Regulation Department.	3,921	In the middle of October, 1943, and continued for about a month and a half.
Dhantala, police-station Baliadangi			
Charole, police station Baliadangi			
Ajamkhore, police station Baliadangi			
Bhanore, police-station Baliadangi			
Alowakhowa, police-station Atwari.			
Radhanagore, police-station Atwari			
Alokjhari, police-station Khansama			
Bherbheri, police-station Khansama.			
Angerpara, police-station Khansama			
Khamarpara, police-station Khansama.			
Bhabki, police-station Khansama.			
Goaldihi, police-station Khansama.			
Dabore, police-station Kaharole.			
Rasulpur, police-station Kaharole.			
Targaon, police-station Kaharole.			
Mukundapur, police-station Kaharole.			
Ramchandrapur, police-station Kaharole.			
Sundarpur, police-station Kaharole.			
Sibganj, police-station Thakurgaon			
Ruhea, police-station Thakurgaon.			

Name of places where gruel kitchens were started.	Names of persons who were in charge of those kitchens.	No. of persons fed in the said kitchens daily.	Dates when each of the kitchens was started and the period for which the feeding continued.
1	2	3	4
Balurghat subdivision.			
Balurghat, ..	C. O.'s and A. I.'s of Jute Regulation Department.	1,906	29th October, 1943, up to 30th November, 1943.
Hili, ..			15th October, 1943, up to 20th November, 1943.
Phulbari ..			10th October, 1943, up to 15th November, 1943, and 20th November, 1943.
Birampur. ..			30th August, 1943, up to 25th November, 1943.

Banning of publications called "Padma Puranas".

109. Dr. SANAULLAH: (*a*) Is the Hon'ble Minister in charge of the Home Department aware—

(*i*) that a book named Bansidasi Padma Purana compiled by Dwija Bansidas Bhattacherjee, published by Sitanath Roy and Sons, 337, Upper Chitpore Road, and printed in Bengal Roy Press Depositary, Calcutta, contains most objectionable references in pages 61-68, which touch the religious sentiments of the Muslim community;

(*ii*) that the Radhanath Padma Purana by late Radhanath Roy Chowdhury published by Probodh Chandra Majumdar and Bros., 22/5B, Jhamapukur Lane, Calcutta, also contains such references in pages 63-71;

(*iii*) that the Baishkavi Padma Purana by Raghunath and 21 other so-called poets, published by Amulya Ratan Banerjee, 30, Fakir Chand Chakravarty Lane, Calcutta, contains such objectionable references at pages 80-89; and

(*iv*) that all these publications are in circulation in the Province?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state whether he is aware that there exists a feeling of tension between the Muslim and Hindu communities over this matter?

(*c*) If the answer to (*b*) is in the affirmative, will the Hon'ble Minister be pleased to state what action, if any, he proposes to take in the matter?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) Books of the names given are to some extent in circulation and contain at the pages mentioned passages to which objection has been taken on the ground of Muslim religious feeling.

(*b*) No.

(*c*) Does not arise.

Family allowance to security prisoners.

110. Mr. SURENDRA NATH BISWAS: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether family allowances have been granted to the dependants of the following security prisoners, namely:—

(1) Babu Purna Chandra Das,

(2) Babu Naresh Chandra Bose,

(3) Babu Tarapada Lahiri,

(4) Babu Lakshi Narayan Das,

(5) Babu Pramathanath Banerji,

(6) Babu Sreepati Ranjan Nandy,

(7) Babu Harinarayan Das,

(8) Babu Hemanta Kumar Nag,

(9) Babu Subodh Chandra Das,

(10) Babu Jyotirindranath Das Gupta,

(11) Babu Jatindranath Bhattacharji,

(12) Babu Jiban Ranjan Sarkar,

(13) Babu Jagannath Bhattacharji,

(14) Dr Bhujal Chandra Bose, and

(15) Babu Tarapada Chatterji?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) the amount granted and the number of dependants in each case; and

(*ii*) the date of arrest, the date of granting the allowance and the date with effect from which the allowance has been granted in each case?

(*c*) Has any of those prisoners applied for increment of family allowance? If so, with what result?

(*d*) Will the Hon'ble Minister be pleased to state what steps, if any, have the Government taken to fix the amount of family allowance in view of the prevailing high prices of foodstuff and other essential necessities of life?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) Yes, except Babus Pramatha Nath Banerji and Subodh Chandra Das.

(*b*) and (*c*) A statement showing the particulars is placed on the Table.

(*d*) The honourable member is referred to the Press Note of the 22nd June, 1943, on the subject.

Statement referred to in reply to (b) and (c) of the unstarred question No. 110.

Name of the security prisoner.	Amount of family allowances originally granted per month.	Number of dependants.	Date of arrest.	Date of grant.	Date of effect.	Subsequently increased amount per month.
	Rs.					Rs.
1. Babu Purna Chandra Das ..	20	2	23rd March, 1942 ..	27th April, 1943 ..	1st April, 1943 ..	30
2. Babu Naresh Chandra Bose	50	6	1st September, 1942	4th February, 1943 ..	1st September, 1942 ..	75
3. Babu Tarapada Lahiri ..	40	1	12th December, 1942	13th March, 1943 ..	12th December, 1942	60
4. Babu Lakshmi Narayan Das	30	10	28th December, 1942	13th May, 1943 ..	28th December, 1942	45
5. Babu Sripati Ranjan Nandi	10	2	15th September, 1940	27th March, 1941 ..	15th September, 1940	40
6. Babu Hari Narayan Das ..	30	3	19th August, 1942 .	26th October, 1942 .	19th August, 1942 ..	55
7. Babu Hemanta Kumar Nag	40	9	7th September, 1942	10th June, 1943 .	7th September, 1942	60
8. Babu Jyotirindra Nath Dasgupta.	20	1	12th April, 1942 .	20th October, 1943 ..	1st April, 1943 ..	Not enhanced.
9. Babu Jatindra Nath Bhattacharjee.	15	8	27th April, 1942 .	11th September, 1942	7th May, 1942 ..	30
10. Babu Jiban Ranjan Sarkar	15	2	22nd May, 1941 .	13th September, 1941	1st September, 1941 ..	30
11. Babu Jagannath Bhattacharjee.	50	5	25th November, 1942	23rd June, 1943 ..	25th November, 1942	75 (from date of arrest).
12. Dr. Bhupal Chandra Bose	40	6	13th April, 1940	3rd June, 1943 .	1st August, 1942 ..	80
13. Babu Tarapada Chatterji ..	25	2	12th April, 1942 ..	26th September, 1942	12th April, 1942 ..	40

Appointment of Lawyer-Magistrates.

111. Mr. S. A. SALIM: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) the purpose underlying the appointments of lawyer-magistrates;

(*ii*) whether these lawyer-magistrates will be given administrative functions and duties;

(*iii*) the period for which these appointments have been made;

(*iv*) whether these duties could not be discharged by Honorary Magistrates, and if not, why not; and

(*v*) why the Honorary Magistrates were not made eligible for appointment as Stipendiary Magistrates?

(*b*) Is the Hon'ble Minister considering the desirability of selecting some Honorary Magistrates with good record of service for appointment as Stipendiary Magistrates?

(*c*) If not, why not?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) (*i*) Lawyer-magistrates are being appointed in order to reduce the congestion of criminal cases resulting from deputation of many Stipendiary Magistrates for special duties particularly in connection with the Civil Supplies Department.

(*ii*) These temporary officers will be employed exclusively on criminal work at first. Should occasion arise, District Officers will of course take their general assistance in other directions.

(*iii*) Fifty appointments are being made for one year and 10 for six months in the first instance.

(*iv*) Honorary Magistrates have been working throughout the period but the joint efforts of Honorary and Stipendiary Magistrates have not been sufficient to cope with the volume of pending cases. These temporary Stipendiary Magistrates were required in addition therefore.

(*v*) Honorary Magistrates were not made eligible for appointment as Stipendiary Magistrates as it would possibly have created much disappointment among Honorary Magistrates generally had only a few been appointed to be Stipendiary Magistrates. Information in the possession of Government tended also to show that the number of Honorary Magistrates who could accept full-time employment was in fact very limited.

(*b*) Yes.

(*c*) Does not arise.

Payment of tax for taking water for agricultural purposes from Government Irrigation Canal.

112. Mr. KRISHNA PRASAD MONDAL: (*a*) Will the Hon'ble Minister in charge of the Communications and Works (Irrigation) Department be pleased to state whether it is a fact that certain portion of the Sadar subdivision of Midnapore district is taxed for taking water for agriculture from Government irrigation canal?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) what is the total amount collected in the last 5 years and from how many people of which thanas; and

(*ii*) what amount Government spent to improve the said irrigation canal during those 5 years?

(*c*) Will the Hon'ble Minister be pleased to state whether Government contemplate to make this supply of water free of tax?

The Hon'ble Mr. BARADA PROSANNA PAIN: (*a*) The Midnapore Canal commanding the area is under the operation of the Irrigation Act under which water is supplied on receipt of application from tenants and water rate is charged for.

(*b*) (*i*) Water rate Rs.4,70,428 from 27,056 tenants of Debra, Kharagpur, Pingla and Narayangarh thanas of Midnapore district.

(*ii*) Rs.1,928 was spent on improvement as capital outlay. The total expenditure for maintenance and supervision of the canal during the last 5 years came to Rs.6,52,607.

(*c*) Government does not contemplate doing so

Strength of Muslim employees in Bengal Government Press.

113. Maulvi MD. ABDUR RASHEED: (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state—

(*i*) the present number of officers in the Bengal Government Press;

(*ii*) the number of Muslim officers;

(*iii*) the present number of Revisers employed in the Press;

(*iv*) the number of Muslims employed as Revisers;

(*v*) the present number of Copy-holders and Section-holders;

(*vi*) the number of Muslim Copy-holders and Section-holders;

(*vii*) the present number of Compositors and Readers;

(*viii*) the number of Muslim Compositors and Readers;

(*ix*) the present number of Assistant Section-holders and clerks; and

(*x*) the number of Muslim Assistant Section-holders and clerks?

(*b*) Will the Hon'ble Minister be pleased to state—

(*i*) the number of holidays enjoyed by the employees of the Press in a year;

(*ii*) the number of Muslim holidays observed during the period; and

(*iii*) whether Muslim employees are allowed to leave one hour earlier during *Ramzan* as allowed in other Government offices?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: (*a*) (*i*) At present there are three officers on duty in the Bengal Government Press.

(*ii*) Nil.

(*iii*) 14.

(*iv*) One.

(*v*) Copy-holders 33.
Section-holders 11.

(*vi*) Copy-holders 12.
Section-holders Nil.

(*vii*) Compositors 188.
Readers 39.

(*viii*) Compositors 64.
Readers 2.

(*ix*) Assistant Section-holders 16.
Clerks including Head Clerk and Head Computor 66.

(*x*) Assistant Section-holders 8.
Clerks 14.

(*b*) (*i*) and (*ii*) There are 22 Press closed holidays in the year: of these five are Muslim holidays.

(*iii*) Yes, unless it is essential that they should remain in view of the state of work.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state, with reference to answer (*a*) (*v*), whether these three officers hold permanent or temporary appointments?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: They are all permanent officers.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to see that Muslims are appointed to the next vacancies?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Yes, I should certainly bear this in mind

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to see that Muslim officers get permission to leave office one hour earlier during the month of Ramzan?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: That would be duly considered, and I should bear this in mind

Mr. SPEAKER: Questions over.

Price of rice in Dacca.

Mr. ATUL CHANDRA SEN: Sir, before we pass on to the next item of business, may I, through you, put a question to the Hon'ble the Chief Minister who has just returned from his native district of Dacca. I have also recently returned from there, and from my experience I can say that rice is selling at Dacca at Rs 24 per maund and at Narayanganj at Rs 26 per maund. Other commodities are hardly available, sugar is not available, kerosene is not available, *atta* is not available, coal is not available: things there are going from bad to worse So will the Hon'ble the Chief Minister kindly make a statement at this stage?

The Hon'ble Khwaja Sir NAZIMUDDIN: Sir, I do not think that is right.

Application for leave of absence.

Rai Bahadur JOGESH CHANDRA SEN: Sir, I beg to move that this Assembly do permit Mr. Jatindra Nath Basu, M.L.A., representing Calcutta North (General) Constituency to be absent for the period from the 28th

September, 1943, till the end of the present session for which he finds that he is unable to attend meetings of the Assembly.

The motion was then put and agreed to.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Clause 24.

Mr. SPEAKER: We may now pass on to the Bengal Agricultural Income-tax Bill. I think we were dealing with clause 24 and were discussing amendment No. 296, and I think the discussion was practically over and the member-in-charge may, if he likes, reply.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, Sir, I take it that it is the general desire of the House that the debate on Rai Harendra Nath Chaudhuri's amendment No. 296 should now be brought to a conclusion. I very much appreciate the purpose of the amendment which is chiefly to prevent our Agricultural Income-tax Officers from causing undue harassment to some of the assessees. I would suggest that that purpose can be just as well served by the issue of executive instructions and that it is not necessary to bind our officers legally in this matter.

The two principal objections to Mr. Hodge's amendment are, firstly, that we should avoid discrimination in favour of one class of assessees. Not only should we avoid discrimination in favour of one class of assessees as against others, we should also avoid the appearance of such discrimination. (Rai HARENDRA NATH CHAUDHURI: By issuing administrative orders?)

Secondly, there is the objection that we may be branding our own officers with a stamp of inferiority as compared with officers of the Government of India doing the same class of work. Sir, I submit that that is not merely a sentimental objection. It is true that the scheme of our Bill is such that we are bound by the assessment of tea incomes made by the Government of India. That scheme is convenient, and indeed it was inescapable, in view of the provisions of the Government of India Act. But at the same time the Government of Bengal is just as much interested in seeing that tea incomes are not under-assessed, for we should be by this Bill, when it is passed into law, entitled to income-tax on 60 per cent. of such incomes.

In view of all these things and in view of my assurance on behalf of Government that necessary instructions will be issued to our officers not to be unnecessarily inquisitive, I should be happy if this amendment is not pressed. The assurance that I am giving is this, that necessary instructions will be given so that there should be no undue inquisitiveness on the part of our officers unless there is very good reason for suspecting that certain incomes have escaped assessment.

Dr. NALINAKSHA SANYAL: On a point of order. We have had experience of the fate of Governmental and Ministerial assurances in the House in the past.

Mr. SPEAKER: That is not a point of order.

Dr. NALINAKSHA SANYAL: My point of order is this, that we are here considering clauses of a Bill. Will the assurance given on a particular amendment form part of the Bill or remain as a preamble or in any way appear to guide the deliberations of the judiciary? If that is not so, Sir, assurances of this character are entirely out of place.

Mr. SPEAKER: Dr. Sanyal, I have heard you and you know what it means.

Dr. NALINAKSHA SANYAL: I would like to have your ruling whether you would like the House to be misguided by assurances which have neither any legal value nor any moral value

Mr. SPEAKER: Dr Sanyal, I am sorry it is not a point of order.

The motion of the Hon'ble Mr Tulsi Chandra Goswami that in sub-clause (*1*) of clause 24, lines 2-4, for the figure and words "the 1st day of May in each year, give notice by publication in such newspapers as may be prescribed and in such other manner as may be prescribed" the words "such date in each year as may be prescribed, give notice, by publication in such newspapers and in such other manner as may be prescribed" be substituted, was then put and agreed to

The motion of Mr H Rowan Hodge that in clause 24 in the proviso to sub-clause (*1*) the word "reasonable", in line 5 be omitted was then put and a division taken with the following result :-

AYES 90.

Abdul Aziz, Maulana Md
Abdul Hakim, Maulvi (Mymensingh)
Abdul Hakim Vikrampuri, Maulvi Md
Abdul Hamid, Mr A M.
Abdul Karim, Mr
Abdul Latif Biswas, Maulvi
Abdul Motaleb Malik, Dr
Abdulla-Al Mahmood, Mr
Abdur Rahman, Khan Bahadur A F M
Abdur Rashid Mahmood, Mr
Abdur Rasheed, Maulvi Md
Abdus Shaheed, Maulvi Md
Abul Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi
Abul Quasem, Maulvi
Ahmed, Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi
Amir Ali Mia, Maulvi Md.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Barma, the Hon'ble Mr. Premhari.
Barman, Babu Shyama Prosad.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Gerstenphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Decca).
Gladding, Mr. D., C.I.E.
Golam Rabbani Ahammed, Maulvi.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. G.
Gupta, Mr. J. N
Hafizuddin Choudhuri, Maulvi
Hamiduddin Ahmad, Khan Sahib.
Hasanuzzaman, Khan Sahib Maulvi Md
Hasina Murshed, Mrs., M.B E.
Haywood, Mr. Rogers
Idris Ahmed Mia, Maulvi
Ispahani, Mr M. A. H., M.B.E
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi
Kabiruddin Khan, Khan Bahadur Maulvi
McPherson, Mr. G P
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera)
Mandal, Mr. Amrita Lal
Mandal, Mr Banku Behari
Mandal, Mr Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Maniruddin Akhand, Maulvi
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Muhammad Abdul Haliw Molla, Mr.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Pain, the Hon'ble Mr-Barada Prosanna.
Powell, Mr. J. A.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiuddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.

Sarkar, Babu Madhusudan Nath.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. C. M.
Walker, Mr. J. R.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

NOES—50.

Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Azhar Ali, Maulvi.
Banerji, Mr. P.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deiui, Mr. Harendra Nath.
Dutta Gupta, Miss Mira.
Emdadul Haque, Kazi.
Fazlul Huq, Mr. A. K.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah Nawab Bahadur K., of Dacca.
Hasan Ali Chowdhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Mookerjee, Dr. Syamaprasad.
Muhammad Solaiman, Khan Bahadur Maulvi.
Mukherji, Dr. Sharat Chandra.
Mullick, Mr. Srijut Ashutosh.
Mustafa Ali Dewan, Maulvi.
Nasker, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen Gupta, Mrs. Nellie.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahur Rahman, Maulvi.
Yousuf Mirza.

The Ayes being 90, and the Noes 50, the motion was agreed to.

(At this stage, the House was adjourned for 15 minutes for prayer.)

(After adjournment.)

The motion of Mr. Adwaita Kumar Maji that in clause 24(2), line 6, for the words "thirty days" the words "forty-five days" be substituted was then put and lost.

The motion of Mr. H. Rowan Hodge that in clause 24, in the proviso to sub-clause (2), the word "reasonable" in line 4 be omitted was then put and agreed to.

The motion of Mr. H. Rowan Hodge that in clause 24 in the second proviso to sub-clause (4) the words "and shall not except with permission of the Commissioner require the production of any accounts relating to agricultural income which is assessed under the provisions of the proviso to sub-section (1) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1922" be reinstated was then put and lost.

The question that clause 24 as amended stand part of the Bill was then put and agreed to.

Clause 25.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I beg to move that sub-clause (4) of clause 25 be omitted.

Sub-clause (*4*) of clause 25 runs thus:—

"The powers conferred by sub-sections (*2*) and (*3*) shall not except with the permission of the Commissioner be exercised by the Agricultural Income-tax Officer in the case of agricultural income which is assessed under the provisions of sub-section (*2*) of section 8 and regarding which an assessee has submitted together with his return under section 24 a certified copy of an assessment order under the Indian Income-tax Act, 1922."

Sir, my purpose in moving this amendment is to wipe out the very invidious distinction that is going to be made between assessees and assessees in the matter of assessment of agricultural income-tax. Sir, in connection with a previous amendment put forward by the European group, the Hon'ble Minister in charge observed that Government had no intention to make a discrimination in favour of a certain class of assessees. If, Sir, that be the position of Government, Government ought to accept my amendment. After all, what is my amendment? Even if sub-clause (*4*) of clause 25 be omitted, it will not stop the assessment of mixed incomes at all. Sub-clause (*4*) only puts some brake, severe brake indeed, on the assessing activities of the Provincial Agricultural Income-tax Officers. Look at this section. The section says that the Provincial Income-tax Officer will not be in a position to exercise the powers contemplated in sub-sections (*2*) and (*3*). What, after all, are the powers contemplated in sub-sections (*2*) and (*3*)? The powers are (*a*) to call for evidence, to demand production of evidence, in respect of a return that is filed, and (*b*) of hearing such evidence as is adduced. These are the two powers. If an Agricultural Income-tax Officer may have the power to call for the production of accounts and evidence in support of the returns of agricultural income submitted by all those who enjoy other incomes than mixed incomes, why should he not have the power to call for evidence which will go to prove the correctness of the return of those who enjoy mixed incomes? Sub-clause (*1*) of clause 25 requires that the Agricultural Income-tax Officer will have to be satisfied in respect of all sorts of returns, no matter whether the returns are filed by those who enjoy mixed incomes or by those who do not enjoy such incomes, that the returns are correct and complete. How can an Agricultural Income-tax Officer be at all satisfied if he cannot call in cases of doubt for the production of evidence which will go to prove and substantiate the returns filed by assessees having mixed incomes? If this sub-clause remains, it will be a Hobson's choice with the Agricultural Income-tax Officer; he will have to be satisfied *ipso facto* that a return is filed. Simply because a return has been filed he has to be satisfied without calling for evidence even in cases in which he may have doubts—doubts which he may justly demand to be resolved by evidence before he can honestly and correctly assess the income of those who enjoy mixed incomes. There is no reason for making an invidious distinction in favour of those who enjoy mixed incomes and putting the Agricultural Income-tax Officers under fetters. In most cases, I believe, the Agricultural Income-tax Officer will be satisfied by the return and the accounts submitted by those who enjoy mixed incomes. But, Sir, in five per cent. of cases or even in one per cent. or, say, ·5 per cent. of the total number of [illegible] reasonable doubts. How is he expected to resolve these

doubts without asking for production of evidence which will go to substantiate the return submitted? When Government have thought it proper to omit the concluding lines of the second proviso to sub-clause (*4*) of clause 24, there can be no valid objection to my present proposal, Sir, which will only bring clause 25 into a line with clause 24. I will now ask the House to look to the Bihar Act and see whether there is any counterpart of this sub-clause. There is no counterpart so far as I have been able to gather from my reading of the Bihar Act. When it will be the statutory duty of the Agricultural Income-tax Officer to be satisfied in the case of a return, there can be no point in fettering him in this way and requiring him not to call for the production of evidence. Government cannot say that in some cases at least production of accounts may not be necessary because you will see, Sir, that this power is given in a very circumscribed manner. There are these words: "The powers conferred by sub-sections (*2*) and (*3*) shall not except with the permission of the Commissioner be exercised by the Agricultural Income-tax Officer." In other words he may exercise the powers contemplated in sub-clauses (*2*) and (*3*) with the permission of the Commissioner. If he can exercise those powers with the permission of the Commissioner, why should he not be empowered to exercise those powers even without consulting the Commissioner if he comes to entertain any genuine and serious doubt about the veracity of a return? It is after all his satisfaction that the law primarily requires and it will be quite impossible for the Agricultural Income-tax Officer to be satisfied about the returns furnished by those who enjoy mixed incomes unless he has the same powers to call for and hear evidence as have been conferred on him for the purpose of assessment of all incomes other than mixed incomes. I therefore submit that sub-clause (*4*) should be omitted after the amendment made by the Select Committee and accepted by the House in the second proviso to sub-clause (*4*) of clause 24. It would be only meet and proper to omit sub-clause (*4*) of clause 25, when the aforesaid amendment taking away his disability in requiring the production of accounts of mixed incomes remains intact.

Mr. DHIRENDRA NATH DATTA: Sir, I support the amendment moved by my friend Rai Harendra Nath Chaudhuri. This House has just now thought fit to reject the amendment moved by Mr. H. Rowan Hodge in relation to sub-clause (*4*). This means that the Agricultural Income-tax Officer shall have the power to call for the production of documents even in the case of mixed incomes. If the Agricultural Income-tax Officer has got the power to call for the production of the documents in respect of the mixed income, then he shall have the power to call upon the assessee to explain the position. This means that he shall not have the power to call upon a person to explain the document: it is limited by the present sub-clause (*4*) of clause 25. If he thinks that he must call upon a certain person to explain the document, he shall have to take the help of the Commissioner and he shall have to take the permission of the Commissioner. I do not think that the power of the Agricultural Income-tax Officer may be limited thereby. If you look to section 20 of the Assam Agricultural Income-tax Act, you will find that there is no such provision there.

Mr. Speaker, you are aware that in the province of Assam there are a large number of tea gardens and even in Assam there is no such provision. So, there is no necessity for such a provision so far as Bengal is concerned.

My friend Rai Harendra Nath Chaudhuri has clearly explained that there is no reason to make an invidious distinction in favour of a particular assessee and in view of the position that we have taken up with regard to clause 24, it necessarily follows that sub-clause (*d*) of clause 25 should also be deleted.

Sir, with these few words I support the amendment that has been moved by my friend Rai Harendra Nath Chaudhuri.

Mr. A. F. STARK: Mr Speaker, Sir, I should like to point out that there is no invidious distinction between the assessees as regards this provision which my honourable friend Rai Harendra Nath Chaudhuri seeks to delete—rather it is an invidious distinction against the class of assessees assessed under clause 8(2). That class of assessees, Sir, is in serious danger of double harassment by the Central Authorities and by the Provincial Authorities. The arrangement of the Bill is that the assessment of tea interests should be done by the Central Assessment Authorities and under the Central Income-tax Act the tea assessee will have to produce accounts, and will be liable to production of any other kind of evidence and will have to go through the whole process of assessment. What my honourable friend Rai Harendra Nath Chaudhuri seeks to do is to make this tea assessee go through exactly the same procedure from Provincial Authorities. In other words, he will have to subject himself to two inquisitions instead of one. I submit, that it is not reasonable that the tea assessee should be required to go through two inquisitions.

Moreover, Sir, if there is any doubt in the matter—if the Agricultural Income-tax Officer has any reasonable doubt in the matter—he has only to seek the permission of the Commissioner.

Sir, I oppose the amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I have to oppose this amendment. My answer is a very simple one. As assessment in the cases contemplated by the amendment will be generally made under sub-section (*1*), the necessity for the exercise of those powers will hardly arise. Hence the restriction on the powers of the assessing officer is quite unobjectionable.

Dr. NALINAKSHA SANYAL: Mr Speaker, Sir, before you put this amendment to vote, we would like to deal with the few words that have been stated by the member of the European Party.

Mr. SPEAKER: You want to speak after the Hon'ble Minister?

Dr. NALINAKSHA SANYAL: Yes, Sir. If the Hon'ble Minister wants to speak, he may speak once again. We don't mind it.

Mr. SPEAKER: It is not desirable.

Dr. NALINAKSHA SANYAL: Sir, there is only one speaker—not many. I do not see why I should not speak.

Mr. SPEAKER: Dr. Sanyal, if you have got any particular point to explain, I would allow you, but I would not allow you to make a long speech.

Dr. NALINAKSHA SANYAL: Sir, we felt as we dealt with other clauses that there should be no discrimination of a particular class of *assessees in regard to various sections and clauses of this Bill. Here we felt,* as has been rightly explained by Rai Harendra Nath Chaudhuri and Mr. Datta——

Mr. SPEAKER: Dr. Sanyal, if you want to say anything new by way of reply or by way of explanation of something, certainly I will allow you.

Dr. NALINAKSHA SANYAL: Sir, it is no personal explanation.

Mr. SPEAKER: From what you have spoken it appears to me that you are only going to repeat what Rai Harendra Nath Chaudhuri has said and what has been replied to by the European Party.

Dr. NALINAKSHA SANYAL: No, Sir.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. After all, it is my amendment which has been replied to. Will you permit me a right of reply?

Mr. SPEAKER: It is not a question of right of reply. I am going to allow any member of this House belonging either to the Government Party or to the Opposition to bring in any matter of substance, if he can, even after the Hon'ble Minister has replied because this is legislation I am going to allow him but I hope he will throw some new light on the subject

Dr. NALINAKSHA SANYAL: Yes, Sir. The only new point that we have heard from Mr. Stark was about the apprehended double harassment We submit, Sir, that it would be extremely unfair to the Provincial Assessing Authority to debar him from holding an enquiry and demanding accounts when he has similar right and power——

Mr. SPEAKER: I think Rai Harendra Nath Chaudhuri said that very thing.

Dr. NALINAKSHA SANYAL: The question of double harassment was a new revelation and this argument was not at all used before Rai Harendra Nath Chaudhuri spoke It has been raised by the European Party and Government are going to succumb to their demand.

Mr. SPEAKER: Dr. Sanyal, it is not a question of harassment. By way of harassment you are going to say that it is a restriction on their power. That was stated by Rai Harendra Nath Chaudhuri. However, you go on and try to be brief

Dr. NALINAKSHA SANYAL: The provision that we wanted to delete was with regard to the income obtained from mixed sources and under the provisions of the Indian Income-tax Act 60 per cent. of that income will not be subjected to the purview of the Provincial Assessing Authority. The Central Income-tax Authority will accept the statement and will release 60 per cent. of that and retain only 40 per cent. for assessment under the Indian Income-tax Act. It is quite possible in the circumstances that the Central Assessing Authority may be more relax in his scrutiny and he may be prepared to accept a statement which will not be so readily acceptable by the Provincial Assessing Authority. In such cases, Sir, it is only fair that that authority which has got the larger scope for taxation should have

further right to go into the accounts and examine what exactly would be assessable under his authority. If, Sir, the Central Assessment Authority accepts any figure or figures without proper scrutiny or even with haphazard scrutiny, I see no reason why a similar haphazard act should be accepted by the Provincial Authority. The exemption provided under sub-clause (*f*) really makes invidious distinction between one class of assessees and another. We, therefore, suggest that it is only in the fitness of things and in all fairness that there should not be this clause and the demand of the European Party in this respect should not be acceded to.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I would just say one thing. This is not the demand of the European Party. It is Government's intention to oppose this amendment and the misconception arises from the fact that it is not realised that the assessment in these cases will be made under sub-clause (*f*) and, therefore, to give additional powers to the assessing officer would amount to, what has been said in this House, double harassment. (Rai HARENDRA NATH CHAUDHURI: Question.)

The motion of Rai Harendra Nath Chaudhuri that sub-clause (*f*) of clause 25 be omitted was then put and a division taken with the following result:—

AYES—59.

Abdul Hafiz, Mr. Mia.
Abdul Wahed, Maulvi.
Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Khan, Mr. Syed.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Badruddoja, Mr. Syed.
Banerji, Mr. P.
Bhawmik, Dr. Gobinda Chandra
Biswas, Mr. Surendra Nath.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Dr. J. M.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Doloi, Mr. Harendra Nath.
Dutta Gupta, Miss Mira.
Edbar, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. Jogesh Chandra.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah, Nawab Bahadur K., of Dacca.
Hasan Ali Chowdhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Sirat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Mukherjee, Mr. B.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nasker, Mr. Hem Chandra.
Rahman, Khan Bahadur A. M. L.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakhrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Maniendra Bhusan.
Thakur, Mr. Pramatha Ranjan.
Tufel Ahmed Choudhury, Maulvi Haji.
Wahur Rahman, Maulvi.
Yeasuf Mirza.
Zaman, Mr. A. M. A.

NOES—100.

Abdul Aziz, Maulana Md.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Motaleb Malik, Dr.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Sahadar, A. F. M.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hashim, Maulvi.
Abul Hossain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Hossain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi,

Amir Ali Mia, Maulvi Md.
Barma, the Hon'ble Mr. Prembari.
Barman, Babu Shyama Prasad.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Corstorphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhat Bano Khanam, Begum.
Faziul Quadir, Khan Bahadur Maulvi.
Faziul Rahman, Mr. (Dacca).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hasanuzzaman, Khan Sahib Maulvi Md.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Idris Ahmed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McPherson, , Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Masud Ali Khan Panni, Al-Hadj Maulvi.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur
Nasarullah Nawabzada K.
Nooruddin, Mr. K.
Norton, Mr. H. R., M.B.E.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khawaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath
Sirdar, Babu Litta Munda
Smart, Mr J. N
Stark, Mr. A. F
Stevenson, Mr. R A. H.
Suhrawardy, the Hon'ble Mr. H. S
Tamizuddin Khan, the Hon'ble Mr
Thorman, Mr. C. M
Walker, Mr. J R.
Walker, Mr. W. A. M., C.B.E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C. I. E.
Zahur Ahmed Choudhury, Maulvi
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 59, and the Noes 100, the motion was lost.

The question that clause 25 stand part of the Bill was then put and agreed to.

Clause 26.

The question that clause 26 stand part of the Bill was then put and agreed to.

Clause 27

The question that clause 27 stand part of the Bill was then put and agreed to

Clause 28

The question that clause 28 stand part of the Bill was then put and agreed to.

Clause 28A.

The question that clause 28A stand part of the Bill was then put and agreed to.

Clause 29.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 29(*2*), lines 7 and 8, the expression "and notwithstanding anything contained in clause (*b*) of section 10" be omitted.

Sir, I seek to remove an anomaly which in my humble opinion would remain if these words are permitted to be retained in sub-clause (*2*) of clause 29. Sir, section 10, as will be noticed, deals with exemptions from assessment of tax and clause (*b*) of section 10 provides that agricultural income-tax shall not be payable on that part of the total agricultural income of a person which is any sum which he has received as a member of a Hindu undivided family, the agricultural income of which has already been taxed and has already been paid. Clause 29 seeks to detail the procedure that should be followed if any Hindu undivided family has partitioned the shares. The question now remains as to whether after such partition in the event of the tax having been already paid by the joint family, those individuals should be taxed over again. If those words are allowed to remain in the sub-clause, then it would mean that in addition to any agricultural income-tax for which the assessee or the family may be separately liable, he will again be liable for a share of the agricultural income-tax on the agricultural income so assessed according to the portion of the joint family property allotted to him or to such group of members. I do not see any implication or any necessity of retaining those words unless it is intended to permit double taxation. If the joint family has already been assessed as an undivided family and tax has been assessed and paid thereon, I see no reason why the individuals after they have partitioned their respective shares and have thereafter got the certificate of such partition duly produced and accepted by the assessing authority, why should he not retain the exemption for such assessment that has already been made or a tax that has already been paid for. I am prepared to accept any explanation if it is satisfactory which might remove my fear and the anomaly that I feel would otherwise continue in case my amendment is not accepted.

With these words, Sir, I press my amendment for acceptance by the Hon'ble Minister.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, there is certainly no question of double taxation. If my honourable friend Dr. Sanyal will kindly read the provision of the Bill he will find that the words "and notwithstanding anything contained in clause (*b*) of section 10" are necessary to provide against the apparent contradiction between the two sub-clauses.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that clause 29(*3*) be omitted.

Sir, here also my main purpose is to remove another anomaly which appears to me. This sub-clause (*3*) provides that where an order referred to above regarding the partition of the property of the Hindu undivided family has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed for the purposes of this Act to continue to be a Hindu undivided family. A Hindu undivided family has already been defined in the Bill by section 2(*7a*). The definition of the Hindu undivided family being already there, I see no useful purpose in retaining another explanatory sub-clause under clause 29. If a Hindu undivided family has been regarded as such under the definition given in the Bill, namely, under section 2(*7a*), then that should be quite enough

for the purposes of the assessing authority to deem any family to be a Hindu undivided family for the purposes of this Act: otherwise what is actually defined in section 2(7a) would be something to go beyond the contemplated definition. It may so happen that although there has been an assessment in the past regarding a particular family having been through mistake assessed as Hindu undivided family, there may be representations or petitions or appeals against such an order, yet the very fact of such a family having once even through mistake been assessed as undivided would stand in the way of the family getting the necessary relief. We have a very wrong conception of the implication of the ordinary meaning of the term "Hindu undivided family", and if we continue that impression in dealing with the provisions of the Bengal Agricultural Income-tax Act, then, Sir, a lot of confusion and misunderstanding will arise. For purposes of this Act we have departed from the usual idea of an undivided family and we have strictly followed a legal definition, and in order that there may not be any misunderstanding in future we have decided to incorporate such a definition in the definition clause itself and in order that there may be no misunderstanding in future we have decided to incorporate such a definition in the definition clause itself. I therefore submit, Sir, that this sub-clause should be deleted and matters be left to be decided on the basis of the definition and just because at one time a family through mistake had been assessed as an undivided family that fact should not stand in the way of that family in a subsequent assessment being treated as a family having divided shares. A Hindu undivided family—this term in this Act means only a Hindu undivided family governed by the Mitakshara law and nothing else. We should therefore try to keep ourselves within the limits of that definition and not try to introduce any other new matter in defining a Hindu undivided family for purposes of this Act

With these words, Sir, I commend my motion for acceptance

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I shall not take the time of the House to resolve the tangled web which has been woven by Dr. Sanyal. He has spoken at great length and tried to create confusion. It is a very simple matter. We have taken this clause from a corresponding section, which is section 25A(3), of the Indian Income-tax Act, and not only do drafting advisers think that it is necessary, but I myself think that it is desirable to have it.

The motion of Dr. Nalinaksha Sanyal that in clause 29(2), lines 7 and 8, the expression "and notwithstanding anything contained in clause (*b*) of section 10" be omitted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that clause 29(3) be omitted was then put and lost.

The question that clause 29 stand part of the Bill was then put and agreed to.

Clause 30.

The question that clause 30 stand part of the Bill was then put and agreed to.

Clause 31.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 31 in proviso (*a*), line 4, for the words "three thousand and five hundred" the words "five thousand" be substituted.

Sir, this clause relates to the penalty for concealment of income. (At this stage Mr. Dhirendra Nath Datta approched the member). It does not really deal with the taxable limit as my esteemed friend and Deputy Leader Mr. Dhirendra Nath Datta is apprehending. Sir, when in the original Bill the proposal was that the taxable limit will be Rs. 2,000 only the drafting specialist thought it necessary to leave some margin up to Rs. 3,500 for imposing a penalty for concealment of income. This penalty clause should in all fairness leave a margin of doubtful cases, for otherwise it would be extremely unfair for persons on the margin in a particular year and the Agricultural Income-tax Officer would be compelled to penalise persons who for no fault of theirs have not submitted a return but subsequently discover that their income just goes beyond the taxable limit. I would invite the attention of the House and of the Hon'ble Minister himself that originally when Rs. 2,000 was the limit of taxation Rs. 3,500 was allowed to be the limit for penalty imposed. I have left exactly the same margin and now as I have noticed that the taxable limit has been raised on the recommendation of the Select Committee to Rs. 3,500 from Rs. 2,000, so correspondingly I have suggested that the original proposal of Rs. 3,500 as the limit for imposing the penalty should also be raised correspondingly to Rs. 5,000. I submit, Sir, that here is a little anomaly that I am seeking to remove by my amendment which, if it was duly pointed out to the experts and to the Select Committee, would have readily been accepted. I have no intention at this stage to talk anything about the justice or otherwise of the taxable limit being raised from Rs. 3,500 to Rs. 5,000 or above. That is entirely a different issue, but assuming, as has been accepted by the Select Committee that the taxable limit be fixed at Rs. 3,500 the penalty limit should be raised to Rs. 5,000. With this intention, Sir, I have proposed this amendment, and I hope it will be accepted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, for once I find it my duty to accept Dr. Nalinaksha Sanyal's amendment.

Sir, I beg to move that in sub-clause (2) of clause 31 of the Bill (*a*) for the word "the" in the first place where it occurs the word "a" be substituted, and (*b*) the word "the" in the second place where it occurs be omitted.

These are obviously printing mistakes.

The motion of Dr. Nalinaksha Sanyal that in clause 31 in proviso (*a*), line 4, for the words "three thousand and five hundred" the words "five thousand" be substituted was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in sub-clause (2) of clause 31 of the Bill (*a*) for the word "the" in the first place where it occurs, the word "a" be substituted, and (*b*) the word "the" in the second place where it occurs be omitted, was then put and agreed to.

The question that clause 31 as amended stand part of the Bill was then put and agreed to.

Clause 32.

The question that clause 32 stand part of the Bill was then put and agreed to.

Dr. NALINAKSHA SANYAL: Sir, we have not objected to the acceptance of two short notice amendments moved by the Hon'ble Mr. Goswami when he said that it was only the printing mistakes that he sought to correct. But we do not appear to have received the amendments. It is quite possible that these are printing mistakes and we accept the statement. In future we submit that this should not be permitted as even in such cases if the amendments are not readily available to us we may not be in a position to understand the implications of the corrections. It has been the practice of the House that in the case of such corrections and in the case of re-numbering of clauses and sub-clauses, etc., by convention we accepted the corrections made by the Secretary. The Speaker announces that the necessary numbering and re-numbering be done and that as a matter of course is accepted by the House. We would expect in future even such amendments would be circulated.

Mr. SPEAKER: I think that these amendments ought to have been circulated. They were handed over here on the floor of the House on the 6th, on the day on which we adjourned. I thought that these would come on that day and would be considered.

Clause 33.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that the proviso to clause 33(*1*) be omitted.

Clause 33 relates to appeals against assessments under this Act and there is a provision for appeals. The provision for appeals is to a large extent modified by the proviso that no appeal shall lie against an order under sub-section (*1*) of section 43 unless the agricultural income-tax has been paid. This is, I understand, a copy of the Central Act. An attempt has probably been made to realise the tax before any appeal is granted. But there may be many grounds and many reasons for such appeals and as will be noticed under sub-section (*1*) of clause 43 it is provided when an assessee is in default of making a payment of agricultural income-tax, the Agricultural Income-tax Officer may in his discretion direct that in addition to the amount of the arrears, a sum not exceeding half that amount shall be recovered from the assessee by way of penalty. Here, Sir, the question of penalty may be disputed and there may be good grounds for going up before higher authorities under appeal and if the assessee is required to pay both the tax as well as the penalty first the purpose of the appeal may to a large extent be nullified and experience such as we have had of the dilatory manner in which appeals are heard will leave very little relief to the suffering assessee. If there is any check that we can devise on the dilatoriness of the appellate authority that check would only be provided by non-payment of the tax. If a person fails to pay a tax because he feels that he does not come under the purview of the Act, you cannot hang him and then ask him to file an appeal to the Privy Council. There is usually an assurance that, with due respect to our lawyer members, we are accustomed to hear from criminal lawyers particularly, when a man

is convicted; "well, let him be hanged and we shall then go to the Privy Council". This is a similar provision. If you are good enough to provide for an appeal under certain circumstances you should also be generous enough to stay the realisation of the tax till the appeal is disposed of. Pending the hearing of appeal or final disposal of appeals I see no reason why the sin of Government officers, appellate officers, should fall on the poor assessee. The only argument that the Government may advance may be with regard to frivolous appeals. If that is the apprehension then, Government may put, and they have got the right to put, such conditions and demand such fees as may be prescribed later on under the rules which would make it difficult for any assessee to submit frivolous appeals.

There may be another reason and that is quicker realisation of the tax. Quick realisation of the tax may be advantageous to Government, but it is equally onerous to the poor assessee and if there is any benefit to be given, it is the other party—the comparatively oppressed party, and in taxation matters the tax-payer is obviously the oppressed party, who must get the benefit of doubt. In doubtful cases, therefore, there should be no compulsion in the realisation of the tax before an appeal is admitted.

With these words, Sir, I commend my motion for the acceptance of the House.

Mr. DHIRENDRA NATH DATTA: Sir, I support the motion of Dr. Sanyal and I want to draw the attention of the Hon'ble Minister to section 24 of the Assam Act. The Hon'ble Minister will find that there is no provision like that in the Assam Act. Of course, there is a provision like that in the Indian Income-tax Act, but there is no provision there like this that no appeal shall lie unless the tax is paid. This is like serving out the sentence before an appeal against that sentence is to be admitted.

Sir, I hope the Hon'ble Minister will be pleased to accept the amendment of Dr. Sanyal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I feel that the retention of the proviso to clause 33(*1*) is essential. When the amount of the tax assessed is not disputed and only the penalty is disputed, then I think it is only reasonable that the assessee should pay the tax assessed——

Dr. NALINAKSHA SANYAL: On which question will the appeal be taken? Not on the question of penalty alone?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: It is a clause which deals with penalty—an appeal against penalty. I do not see any reason why the tax should not be paid in connection with an appeal against a penalty.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (*1*) of clause 33, in line 13, the figures "48" be omitted.

I beg also to move that in sub-clause (*2*) of clause 33, in line 7, the figures "48" be omitted.

Sir, this is necessary for the correction of the obvious printing mistakes.

Rai HARENDRA NATH CHAUDHURI: I should like to say a few words on the clause itself.

Mr. SPEAKER: Yes.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, clause 33 provides for appeal against assessment. It provides for appeal in cases where even the assessability of the assessee is in question. Every question may be agitated and may be disputed and taken on appeal under section 33 and an appeal under section 33 is not confined only to questions of penalty. Therefore, Sir, there can be no point in saying that the proviso only relates to the question of penalty. Only penalty is mentioned in section 43(*1*) surely but penalty in all cases of default. On ultimate analysis therefore the proviso will apply to all classes contemplated in sub-clause (*1*) of clause 33, *i.e.*, even to a case where the assessee will contest that he is not at all liable to assessment, and omits to make payment; even in such a case, Sir, he will have to pay the whole amount of assessment not to incur penalty and before he is entitled to take an appeal. That would be very hard on the assessees. Therefore there is much point in the amendment moved by my friend, Dr. Nalinaksha Sanyal and the Hon'ble Minister will be well advised to accept the amendment. I hope, Sir, he will still apply his mind to the question and if he finds that the proviso does not apply simply to the question of penalty, then I suppose he will change his opinion and accept the suggestion that has been made by Dr. Nalinaksha Sanyal.

Mr. SASANKA SEKHAR SANYAL: Mr. Speaker, Sir, the Hon'ble Minister is certainly under a misconception because the question of penalty arises under clause 31, but assessment under clause 33 relates to assessment under clauses 25, 26 or 30 and the orders that are sought to be challenged or reviewed or reconsidered are orders under clause 25 or clause 33. Clause 25 deals with assessment substantively as such without any relation to the question of penalty and clause 30 also deals with cases arising out of clause 25, and the question of penalty arising under clause 31 is completely absent within clause 33. I hope the Hon'ble Minister will see his way to discover his mistake and will come to take his stand upon the contention which is sought to be advanced by Dr. Sanyal. Dr. Sanyal practically analysed the position and if it were to summarise the position by asking for payment of assessment pending the hearing of an appeal, it is practically to ask the accused to serve out the sentence before the hearing of the appeal. Although the Hon'ble Minister is not a practising lawyer, he was trained in law and as such we expect a suitable reply from him.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I very humbly submit that I have not made a mistake. This will be evident if the honourable member who proposed the amendment will kindly read the proviso, namely, "Provided that no appeal shall lie against an order under sub-section (*1*) of section 43 unless the agricultural income-tax is paid." This relates to sub-section (*1*) of section 43 which relates to penalty. If the honourable member refers to clause 42, he will find that there is a provision for allowing time for non-payment of the tax. There is thus no confusion in the wording of the appeal clause.

Mr. SASANKA SEKHAR SANYAL: Even in clause 43 the provision relates first to assessment and then to penalty. You are making the confusion worse confounded.

The motion of Dr. Nalinaksha Sanyal that the proviso to clause 33(*1*) be omitted was then put and lost.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in sub-clause (*1*) of clause 33, in line 13, the figures "48" be omitted was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in sub-clause (*2*) of clause 33, in line 7, the figures "48" be omitted was then put and agreed to.

The question that clause 33 as amended stand part of the Bill was then put and agreed to.

Clause 34.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, may I move amendments Nos. 473, 474, 475 and 476 together because they are all for the purpose of correcting printing mistakes?

I move that in clause 34(*4*), in line 2, for the words "may, in the case of an order of assessment" the following be substituted, namely:—

"may—

(*a*) in the case of an order of assessment.....".

I move that in clause 34(*4*), sub-clauses (*a*) and (*b*) be re-lettered as sub-clauses (*i*) and (*ii*), respectively.

I move that in clause 34(*4*), in sub-clause (*c*), the word and figures "section 48" be omitted.

I move that in clause 34(*4*), sub-clauses (*c*), (*d*), (*e*) and (*f*) be re-lettered as sub-clauses (*b*), (*c*), (*d*) and (*e*), respectively.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 34(*4*), in line 2, for the words "may, in the case of an order of assessment" the following be substituted, namely:—

"may—

(*a*) in the case of an order of assessment....."

was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 34(*4*), sub-clauses (*a*) and (*b*) be re-lettered as sub-clauses (*i*) and (*ii*), respectively, was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 34(*4*), in sub-clause (*c*), the word and figures "section 48" be omitted, was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 34(*4*), sub-clauses (*c*), (*d*), (*e*) and (*f*) be re-lettered as sub-clauses (*b*), (*c*), (*d*) and (*e*), respectively, was then put and agreed to.

The question that clause 34 as amended stand part of the Bill was then put and agreed to.

Clause 35.

The question that clause 35 stand part of the Bill was then put and agreed to.

Clause 35A.

The question that clause 35A stand part of the Bill was then put and agreed to.

Clause 36.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 36(*1*), in lines 11 and 12, for the words "four years" the words "three years" be substituted.

Sir, this clause relates to the rectification of mistakes where mistakes are discovered in a subsequent year and there is a chance of escaping assessment as a result of such mistakes. I submit, Sir, that in extending the period beyond the period of ordinary limitation of three years it would be extremely hard on the assessee who will have to retain and maintain all his accounts and papers for a long period of four years in order that he may not in a subsequent fourth or fifth year be subject to a fresh measure of taxation. My proposal is very simple. In this clause it is provided that if in consequence of definite information which has come into the possession of the Agricultural Income-tax Officer he discovers that agricultural income chargeable to agricultural income-tax has escaped assessment in any year, or has been under-assessed, or has been assessed at too low a rate, or has been the subject of excessive relief under this Act, the Agricultural Income-tax Officer may, at any time within four years of the end of that year, serve on the person liable to pay agricultural income-tax on such agricultural income, or in the case of a company or the Ruler of an Indian State, on the principal officer of such company or State, a notice containing all or any of the requirements which may be included in a notice under sub-section (*2*) of section 24, etc. It has also been suggested later on—"No order of assessment or re-assessment under sub-section (*1*) of this section shall be made after the expiry of four years from the end of the year in which the agricultural income was first assessable."

In seeking to amend these two periods of 4 years I am trying to prevent an inquisitorial enquiry beyond a reasonable period of 3 years only. I believe, Sir, that members will readily agree that it is extremely difficult for assessees to retain their accounts beyond three years and to be in a position to contest any demand made later on by the Agricultural Income-tax Officer. If the demand is subsequent to a long period of 3 years of the lapsing period of taxation I submit that Government will not lose substantially if the period is reduced from 4 to 3 years because 3 years will still be a sufficiently long period for review and for discovery of any escape.

With these words I commend my motion to the acceptance of the House.

Rai HARENDRA NATH CHAUDHURI: Sir, I rise to support the amendment that has been moved by my honourable friend, Dr. Nalinaksha Sanyal. It has got to be admitted that we have been very hard on the assessees in providing for correction even after 3 years. In the corresponding section in the Bihar Act you will find that only "one year" appears. Rectification may be made only within one year. I am referring to sub-section (*1*) of section 27 of the Bihar Act which runs as follows:—

> "The authority which passed an order on appeal (or revision) may at any time within one year from the date of such order and the Agricultural Income-tax Officer may, at any time within one year from the date of any demand made upon an assessee, of his own motion rectify any mistake——"

That is the provision of the Bihar Act. In the Assam Act they have provided for 3 years only. Section 30 of the Assam Act runs as follows:—

"If for any reason any agricultural income chargeable to agricultural income-tax has escaped assessment for any financial year or has been assessed at too low a rate, the Agricultural Income-tax Officer may, at any time within 3 years of the end of that financial year serve on the person liable to pay agricultural income-tax on such agricultural income or in the case of a company on the principal officer thereof a notice containing all or any of the requirements which may be included in a notice.....etc., etc." I hope, therefore, that Government would agree to accept the amendment moved by my friend, Dr. Nalinaksha Sanyal. Three years ought to be the limit and not four years.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, four years and in some cases 8 years is the period allowed under the Indian Income-tax Act. The Select Committee made the period of 4 years in all cases. I suppose we can argue that 3 years is lighter than 4 years, that 2 years is lighter than 3 years, and so on. (Rai HARENDRA NATH CHAUDHURI: Take the lightest.) I would very much like to do so in my personal interest, Mr. Rai Chaudhuri! At the same time I think I am in a stronger position when I take the side of the Select Committee.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 36(*2*), in line 5, for the words "four years" the words "three years" be substituted.

Sir, my arguments are just the same as in the previous case. So, I do not propose to take up the time of the House by repeating the same contention over again. I would only expect that good sense will still prevail on the Hon'ble Minister in charge of the Bill and that he will be pleased to accept my amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Nor shall I repeat myself.

The motion of Dr. Nalinaksha Sanyal that in clause 36(*1*), in lines 11 and 12, for the words "four years" the words "three years" be substituted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in clause 36(*2*), in line 5, for the words "four years" the words "three years" be substituted was then put and lost.

The question that clause 36 stand part of the Bill was then put and agreed to.

Clause 37.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 37(*1*) for the words "four years" wherever they occur the words "three years" be substituted.

Sir, I am determined to try, try and try again and I would like to see if Robert Bruce of modern times can change the heart of the Hon'ble Minister and his party. Here the provision is for rectification of mistake made by the Commissioner and the period permissible has been mentioned to be 4 years. If, Sir, the rectification was in the interests of the assessee

and a reduction or refund of the tax paid by him would be the consequence I would not have so much cared, but the wording is such that it leaves hardly any hope of the Commissioner reviewing in the interests of the assessee. The review will mostly if at all be in the interests of revenue and a long period of 4 years would really be very hard. If the levy is kept uncertain, many assessees would be hit, who would have finished their accounting and would pay up as in the case of companies, dividends on the basis of accounts accepted, audited and tax-paid on such audited accounts in the course of one or two years only. It would be extremely difficult for such firms, companies or even associations of individuals who had paid a tax and distributed the shares of profits to members to pay back again something which was left over for a period of 4 years. It is much too long a period and I submit that my suggestion that 3 years be substituted for 4 years may yet be found acceptable in this case at least.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I would like my friends to expect me to be consistent.

Rai HARENDRA NATH CHAUDHURI: Wisdom however delayed has dawned on the Government and Government is going to move a short notice amendment No. 471. I do not therefore propose to move this amendment (No. 319). I have another short notice amendment which will be moved in due time.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that after clause 37(*3*) the following new sub-clause be added, namely:—

"(4) Any assessee objecting to any such rectification which has the effect of enhancing the assessment or reducing a refund may, within thirty days of receipt of the notice of demand referred to in sub-section (*3*), appeal—

(*a*) in the case where the rectification is made by an Agricultural Income-Tax Officer, to the Assistant Commissioner and the provisions of sub-section (*3*) of section 33 and section 34 shall apply to every such appeal as if it were an appeal against an order of assessment under section 25 or an order of refund under section 45 or section 46;

(*b*) in the case where the rectification is made by the Assistant Commissioner to the Appellate Tribunal and the provisions of sub-sections (*4*), (*5*), (*6*) and (*7*) of section 35 shall apply to every such appeal as if it were an appeal against an order passed by the Assistant Commissioner under section 34:

Provided that the provisions of section 62 shall not apply to any order passed by the Appellate Tribunal on any such appeal."

Sir, in this Bill there is no provision for appeal against an order of rectification of mistake even when the order has the effect of enhancing the assessment or reducing a refund. Notices were given by Rai Harendra Nath Chaudhuri and Mr. H. Rowan Hodge of amendments which are numbered 319 and 320, for providing for an appeal against such an order. I propose by this amendment to accept the substance of these two amendments with a difference in drafting and on which I have naturally consulted our expert advisers. Sir, I think this is an amendment which will lead to a general agreement in this House.

Rai HARENDRA NATH CHAUDHURI: Sir, I beg to move that in the amendment of the Hon'ble Mr. Tulsi Chandra Goswami for the proviso to the proposed sub-section (*4*) of clause 37, the following be substituted, namely:—

"(*c*) in the case where the rectification is made by the Appellate Tribunal it shall be deemed to be an order passed under sub-section (*5*) of section 35".

Sir, the Hon'ble Minister in charge of the Bill has just now admitted that there was no provision for appeal in section 37 as it originally was or emerged from the Select Committee. That is quite true. That was a very sad omission on the part of the Government and of the Select Committee. But, Sir, when the Hon'ble Minister is going to make a provision for appeal why should he not provide for an appeal even when the correction is made by the Appellate Tribunal? Sir, there is a provision in section 62 that in assessment appeal cases after decisions of the Appellate Tribunal where questions of law are involved an assessee may require the Appellate Tribunal to state the case for the High Court. How can the Hon'ble Minister be sure that in cases of ratification questions of law will not arise?

Mr. SPEAKER: I think it will be desirable to adjourn the House now.

Adjournment.

The House was accordingly adjourned at 7 p.m. till 4 p.m. on Wednesday, the 19th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Wednesday, the 19th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 12 Hon'ble Ministers and 187 members.

Enquiry about the correctness of the time of the Chamber clock.

Mr. ATUL CHANDRA SEN: Sir, may we point out that the clock is going at least 10 minutes fast?

Maulvi MUHAMMAD ISRAIL: At least 10 minutes.

Khan Bahadur MOHAMMED ALI: Six minutes.

Mr. SPEAKER: There must be something wrong. The best course, I think, is to adjourn now and to resume sitting just at 10 minutes past.

(After adjournment.)

STARRED QUESTIONS

(to which oral answers were given)

Loss of quinine from Sadar Hospital, Dinajpur.

*252. **Mr. NISHITHA NATH KUNDU:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state whether it is a fact that a considerable quantity of quinine in the custody of the Civil Surgeon of Dinajpur was found missing from the Sadar Hospital at Dinajpur?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state whether any enquiry was initiated in the matter to fix the liability?

(*c*) If so, will the Hon'ble Minister be further pleased to state—

(*i*) the exact quantity of quinine missing;

(*ii*) the price of it;

(*iii*) the name of the person responsible for the loss; and

(*iv*) what steps, if any, have been taken by Government to make good the loss?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) Yes.

(*b*) Local police investigated into this case.

(*c*) (*i*) Quinine sulphate 7 lbs., and cinchona febrifuge 4 lbs.

(*ii*) Rs.339.

(*iii*) Police could not find any clue of the person or persons responsible for the theft.

(*iv*) No steps have been taken as the culprit could not be detected.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state who was in charge of the quinine that was lost?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon was in charge of the quinine.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether the quinine was kept in safe custody under lock and key?

Khan Sahib HAMIDUDDIN AHMAD: Yes.

Mr. ATUL CHANDRA SEN: Has any action been taken against the person who was in charge of the quinine?

Khan Sahib HAMIDUDDIN AHMAD: Departmental enquiry was held but no clue could be found.

Mr. ABUL HOSAIN AHMED: With whom was the key on the night of the ocurrence?

Khan Sahib HAMIDUDDIN AHMAD: The outer lock was found intact and the key was with a responsible officer in the Civil Surgeon's office.

Mr. NISHITHA NATH KUNDU: Was any explanation obtained from the Civil Surgeon as to the reason for this quinine missing?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon himself made an enquiry into the matter and he could not find any clue for taking any steps against any particular person.

Mr. NISHITHA NATH KUNDU: Was the Civil Surgeon asked to explain how it was missing?

Khan Sahib HAMIDUDDIN AHMAD: The mystery of the theft remains inexplicable even now.

Maulvi MUHAMMAD ISRAIL: What is the name of the officer with whom the key was on the date of the occurrence?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Khan Bahadur SHAH ABDUR RAUF: Will the Hon'ble Minister be pleased to state what steps, if any, have been taken to prevent recurrence of such thefts?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon has been asked to be more careful about this thing.

Mr. ABUL HOSAIN AHMED: The question (*c*) (*iii*) is, "will the Hon'ble Minister be pleased to state the name of the person responsible for the loss", and the answer is "Police could not find any clue of the person or persons responsible for the theft". Will the Hon'ble Minister be pleased to state whether the Civil Surgeon in whose custody the quinine was kept is ultimately responsible for the loss?

Khan Sahib HAMIDUDDIN AHMAD: The ultimate responsibility might be his, but it was a theft case and Police could not find out any person who was responsible for it.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state if any account is kept of the quinine that is spent or sold out of that stock?

Khan Sahib HAMIDUDDIN AHMAD: It is presumed that there is an account.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether there was any sentry on duty that night?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether the lock was broken?

Khan Sahib HAMIDUDDIN AHMAD: The outer lock was intact; there was some disorder in the inner lock.

Mr. AHMED HOSAIN: Sir, the reply given, viz. "Police could not find any clue" is a different thing. Will the Hon'ble Minister be pleased to state whether any departmental enquiry was made to find out the person through whose carelessness this theft took place?

Khan Sahib HAMIDUDDIN AHMAD: I have nothing to add to what I have said.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state when this missing was detected and who detected it?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon reported about the theft of quinine.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether the Government will direct the Civil Surgeon to make good the loss?

Khan Sahib HAMIDUDDIN AHMAD: It was a theft case and I think the Civil Surgeon cannot be asked to make good the loss.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what are the bases of saying that it was a case of theft and not of a removal by the Civil Surgeon himself?

Khan Sahib HAMIDUDDIN AHMAD: Police made an enquiry and there was also a departmental enquiry and both these enquiries could not find out any clue.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state who held the departmental enquiry?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether the Civil Surgeon himself was involved and in that case how Government could ask the Civil Surgeon himself to make this enquiry in this particular case?

Khan Sahib HAMIDUDDIN AHMAD: The Civil Surgeon cannot be said to be involved in this case. The quinine was in the custody of some of the officers of the Civil Surgeon's Department.

Mr. SASANKA SEKHAR SANYAL: With regard to this disappearance of 7 lbs. of quinine, will the Hon'ble Minister make it clear whether this missing was at one instance at a lump or whether it was a general shortage covering cases over a long time?

Khan Sahib HAMIDUDDIN AHMAD: It was on two occasions.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state whether this matter of quinine theft from the dispensary was brought to the notice of the Dispensary Committee of Dinajpur Sadar Hospital, and if so, what are the decisions of the committee?

Khan Sahib HAMIDUDDIN AHMAD: No. The theft case was first detected by the Civil Surgeon.

Khan Bahadur ABDUL WAHAB KHAN: My question is whether it was brought to the notice of the Dispensary Committee?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether Government is considering the desirability of instituting a judicial enquiry into this incident and similar other incidents in the province?

Khan Sahib HAMIDUDDIN AHMAD: No. After the departmental enquiry and the Police enquiry Government have nothing more to do.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state whether the clerk who, the Government had replied, was in charge of quinine was asked to explain this fact of theft of quinine?

Khan Sahib HAMIDUDDIN AHMAD: I cannot give you the details off-hand. I have already said that the Police as well as the Department made enquiries.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether it was an actual enquiry or a hushing-up affair?

Mr. SPEAKER: That question does not arise.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether the particular officer who was in charge of the key has been examined, and if so, what is the result of the examination or the report of the examination?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Mr. SASANKA SEKHAR SANYAL: In view of the answer given that the missing was on two occasions, will the Hon'ble Minister be pleased to state what was the amount involved on each occasion?

Khan Sahib HAMIDUDDIN AHMAD: On the first instance 3 lbs. of quinine sulphate and 1 lb. cinchona febrifuge, and on the second occasion 3 lbs. of cinchona febrifuge and 4 lbs. of quinine sulphate.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what was the interval between the first and second instances?

Khan Sahib HAMIDUDDIN AHMAD: The first occurrence was in the month of October, 1942, and the second in the month of January, 1943.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any proceedings were drawn up against anybody after the first disappearance?

Khan Sahib HAMIDUDDIN AHMAD: No.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any proceedings were drawn up on the second occasion?

Khan Sahib HAMIDUDDIN AHMAD: No.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what steps did the Government take to find out the actual person from whose custody this disappearance took place?

Khan Sahib HAMIDUDDIN AHMAD: Government left the matter in the first instance with the Police to enquire and after the submission of the final report of the Police a departmental enquiry was also made.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government made its attitude clear to the Civil Surgeon that unless the real offender was brought to book, the Civil Surgeon himself would be pursued?

Khan Sahib HAMIDUDDIN AHMAD: I submit, Sir, that that question does not arise.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government is prepared to draw up a charge-sheet against the Civil Surgeon and his subordinates?

Khan Sahib HAMIDUDDIN AHMAD: Government is not prepared to take any further step.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what are the reasons for not pursuing the matter?

Khan Sahib HAMIDUDDIN AHMAD: Because Police made an enquiry thoroughly and a departmental enquiry was also made.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state what steps were taken by the authority after the first occurrence to put a stop to a further disappearance?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Maulvi IDRIS AHMED MIA: Will the Hon'ble Minister be pleased to state whether it is presumed by Government that the Police was bribed?

Khan Sahib HAMIDUDDIN AHMAD: No.

Mr. NISHITHA NATH KUNDU: In view of the seriousness of the matter which involved Government in a pecuniary loss and also in the loss of very important medicine, do the Government think it desirable to place the whole record concerning the enquiry before the House?

Khan Sahib HAMIDUDDIN AHMAD: As I have already stated Government do not propose to take any further step.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether the same Civil Surgeon is in charge of the quinine even now?

Khan Sahib HAMIDUDDIN AHMAD: Yes.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state the reason for not placing the first case or the second case before the Dispensary Committee which is a body appointed or elected by Government?

Khan Sahib HAMIDUDDIN AHMAD: I have already answered to my friend's question. I cannot say off-hand whether this case was placed before the Committee.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether any house search was made in connection with this theft by the Police?

Mr. SPEAKER: That is going too far into details.

Maulvi MOHAMMED ISRAIL: Will the Hon'ble Minister be pleased to state whether any proceedings were drawn up against the particular officer who was in charge of it on the particular day, and if not, whether Government contemplate taking action?

Khan Sahib HAMIDUDDIN AHMAD: I have made it clear that no further steps will be taken.

Maulvi MOHAMMED ISRAIL: In view of the fact that there have been two theft cases, will the Hon'ble Minister be pleased to state the reason why Government is unwilling to push the matter further?

Khan Sahib HAMIDUDDIN AHMAD: The first case occurred in October, 1942, and the second case in January, 1943. Such a long time has elapsed that Government think that any further steps will not be helpful.

Mr. NISHITHA NATH KUNDU: From the attitude of the Government, are we to take it that they are going to encourage such things?

Mr. SPEAKER: That question does not arise.

Mr. ATUL CHANDRA SEN: In view of the fact that Government insist that no enquiry shall be held, will the Hon'ble Minister himself make good the loss from his own pocket?

Mr. SPEAKER: That question does not arise.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether he is prepared to transfer that respectable officer from that post?

Mr. SPEAKER: That question does not arise.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government is prepared to forward a copy of the interpellations (questions and answers) to the Civil Surgeon asking for an explanation from the said officer in the light of these questions?

Mr. SPEAKER: That question does not arise.

Training of Sanitary Inspectors.

*253. **Khan Bahadur JASIMUDDIN AHMAD:** Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state—

(*a*) when the last training of the sanitary inspectors was made; and

(*b*) whether the District Board, 24-Parganas, approached Government for training a number of young men of the district as sanitary inspectors for employment under the Board?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) In 1932.

(*b*) Yes, in 1940.

Khan Bahadur ABDUL WAHAB KHAN: With reference to answer (*b*), will the Hon'ble Minister be pleased to state what step did Government take thereon?

Khan Sahib HAMIDUDDIN AHMAD: The Director of Public Health submitted a scheme for opening a centre for the training of sanitary inspectors in 1941, and it was decided that a training class should be opened in a rural area at Singhur, but as there was no suitable house available for accommodating the class the scheme was automatically dropped till the return of normal times.

Khan Bahadur SHAH ABDUR RAUF: Will the Hon'ble Minister be pleased to state whether the services of sanitary inspectors are now in great demand?

Khan Sahib HAMIDUDDIN AHMAD: Yes.

Khan Bahadur SHAH ABDUR RAUF: In that view of the case, will the Hon'ble Minister be pleased to state why steps are not being taken to train up sanitary inspectors?

Khan Sahib HAMIDUDDIN AHMAD: The department is pressing the Government to give facilities for the opening of training centres.

Khan Bahadur SHAH ABDUR RAUF: Will the Hon'ble Minister be pleased to state how long has the department been pressing and why Government are not taking steps in that direction?

Khan Sahib HAMIDUDDIN AHMAD: Government are trying to find suitable accommodation and begin the training class.

Khan Bahadur SHAH ABDUR RAUF: May I know when they will begin the training class?

Khan Sahib HAMIDUDDIN AHMAD: As soon as conditions permit and a suitable house for accommodating the class is available.

Khan Bahadur SHAH ABDUR RAUF: May I have some idea about the time as to when Government is going to take it up?

Khan Sahib HAMIDUDDIN AHMAD: I have already said as soon as a house is available.

Khan Bahadur SHAH ABDUR RAUF: I want to know whether it will be 2 months or 3 months hence.

Khan Sahib HAMIDUDDIN AHMAD: I am unable to give the time.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state when the Chairman of the District Board, 24-Parganas, wanted to train a number of young men of that district as sanitary inspectors, why a scheme was drawn up for opening a training class in Singhur which is in another district?

Khan Sahib HAMIDUDDIN AHMAD: The Director of Public Health of his own accord submitted a scheme for the training of sanitary inspectors at Singhur. The questioner who is the Chairman of the District Board, 24-Parganas, might have written a letter, but it is not in the file of the Government.

Maulvi ABU HOSSAIN SARKAR: Does the Government require to set up a Royal Commission to enquire into the availability of a house?

Mr. SPEAKER: That question does not arise.

Development of long-staple cotton in Bengal.

***254. Khan Bahadur Maulvi FAZLUL QUADIR:** (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to lay on the Table a statement for the last 5 years, 1938 to 1943, year by year showing—

(*i*) the total amount spent for the development of long staple cotton in Bengal;

(*ii*) the grant received from the Indian Central Cotton Committee;

(*iii*) the grant received from Mill-Owners' Association;

(*iv*) the number of special staff maintained for the purpose;

(*v*) the annual expenditure incurred for them;

(*vi*) the number of places in which experiment was made with results thereof; and

(*vii*) the number of varieties of long staple cotton tried with the name of the variety proved successful according to the climatic condition of the place?

(*b*) Will the Hon'ble Minister be pleased to state—

(*i*) the annual expenditure incurred for making experiment in the Dacca Farm and for how long the experiment was going on and with what result;

(*ii*) whether long staple cotton seeds were distributed free to the public;

(*iii*) if so, what quantity was annually distributed; and

(*iv*) whether any propaganda work at all has been made by the Government to popularise the long staple cotton cultivation?

Mr. RASIK LAL BISWAS (on behalf of the Hon'ble Khan Bahadur Saiyed Muazzamuddin Hossain): (*a*) (*i*)—

	Rs.
1938-39	... 5,156
1939-40	... 5,163
1940-41	... 5,266
1941-42	... 4,157
1942-43	... 4,221

		Rs.
(ii) 1941-42	...	1,319
1942-43	...	4,036

(iii) Rs.2,000 per year.

(iv) Cotton Supervising Officer	...	1
Fieldmen	...	6
Typist Clerk	...	1
Peon	...	1

(v) Rs.2,200 annually.

(vi) Experimental work in Dacca, Midnapore and in some other district farms and cultivation trials in cultivators' fields in the districts of Bankura, Midnapore, Nadia, Murshidabad, Jessore, Malda, Rangpur, Naogaon, Mymensingh, Dacca and Tippera.

(vii) Dacca Egyptian, Dacca 289F, Dacca Cumbodia, Dacca Parbhani, Dacca Buri, Dacca Dharwar, Dacca Kampala.

Successful type—Dacca Parbhani, Dacca Cumbodia and Dacca Kampala.

(b) *(i)* The expenditure for cotton experiments in the Dacca Farm was met from the general establishment budget of the Second Economic Botanist's section and no special budget was allotted for cotton work in the farm.

The work is being done for the last six years.

The following broad indications were obtained as a result of the working of the scheme for the first 5 years:—

(1) Of the several districts tried, high-land areas in the districts of Midnapore, Bankura, Nadia, Murshidabad and Rangpur are suitable for growing long staple cotton.

(2) Of the several varieties tried, Dacca selections of P.A. 289F, Cumbodia, Parbhani, Buri, Dharwar and Kampala are suitable for growing in Bengal. Egyptian cotton which appeared to grow well in the first year had to be discarded later due to its extreme susceptibility to anthracnose disease in the humid condition of Bengal.

(3) The sowing time is found out to be from the middle of May to the end of June.

(4) The best spacing is 4′ between rows and 3′ between plants.

(5) Mixed cropping with early variety of groundnut in between the lines helps to keep down the weeds and incidentally gives an additional return to the grower.

(ii) and *(iv)* Yes.

(iii) About 50 to 75 maunds annually.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether any proposal has been submitted by the Director of Agriculture and the Cotton Committee to allot any sum for the development of long-staple cotton and whether it has been turned down by the present Ministry?

Mr. RASIK LAL BISWAS: The whole thing is still under experiment and when the experiment is completed the matter will be considered as to how this can be taken up.

Khan Bahadur Maulvi FAZLUL QUADIR: Sir, I did not get a direct reply to my question. I want to know whether the proposal of the Cotton Committee has been turned down by the Bengal Government saying that no funds are available.

Mr. RASIK LAL BISWAS: I want notice.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether one Cotton Supervising Officer is sufficient to supervise and control the work in so many places?

Mr. RASIK LAL BISWAS: The work is done on a small scale and one officer is sufficient for the purpose.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state, with reference to answer (*b*) (*ii*) to (*iv*), where the cotton seeds are available and how much money is spent?

Mr. RASIK LAL BISWAS: I want notice.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*) (*iv*), will the Hon'ble Minister be pleased to state what is the kind of propaganda that has been carried on by Government to popularise long-staple cotton cultivation in the province?

Mr. RASIK LAL BISWAS: It was done through pamphlets, newspapers and through propaganda officers.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state what does he mean by Dacca 289F?

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what steps Government have taken to popularise the production of long-staple cotton with the assistance of the Bengal Cotton Committee?

Mr. RASIK LAL BISWAS: I want notice.

Mr. SHAHEDALI: With reference to answer (*a*) (*vi*), will the Hon'ble Minister be pleased to state in which place in the district of Tippera long-staple cotton was grown?

Mr. RASIK LAL BISWAS: I want notice.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state in how many districts on lands owned by private persons the experiment was made?

Mr. RASIK LAL BISWAS: In all the districts this experiment was made.

Khan Bahadur Maulvi FAZLUL QUADIR: What is the area in which this experiment was made?

Mr. RASIK LAL BISWAS: I want notice.

Dr. NALINAKSHA SANYAL: *Will the Hon'ble Minister be pleased to state if he is aware that in the district of Murshidabad the Maharaja of Cossimbazar has had experiment permitted in his Tilibagan area of long-staple cotton and will the Hon'ble Minister be pleased to state if any financial assistance has been advanced to the farm that is being conducted there in this experiment?*

Mr. RASIK LAL BISWAS: I want notice.

Khan Bahadur SHAH ABDUR RAUF: Will the Hon'ble Minister be pleased to state when did Government come to know that Rangpur was one of the places fit for growing long-staple cotton?

Mr. RASIK LAL BISWAS: After there has been an experiment.

Khan Bahadur SHAH ABDUR RAUF: When?

Mr. RASIK LAL BISWAS: Within these five years.

Khan Bahadur SHAH ABDUR RAUF: Will the Hon'ble Minister be pleased to state whether, when Government came to know that Rangpur was fit for such an experiment, any steps were taken by the Agriculture Department to grow that crop either in its own farm or in private farms?

Mr. RASIK LAL BISWAS: At present nothing has been done.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether it is a fact that when private persons wanted long-staple cotton seeds the Agriculture Department charged a price for them although here it is said that it was distributed free?

Mr. RASIK LAL BISWAS: Fee was not charged in all cases.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if any propaganda has been undertaken by Government to popularise the production of long-staple cotton in practically all *aus*-growing mixed soil as has been demonstrated to be quite suitable for such production in different parts of Bengal?

Mr. RASIK LAL BISWAS: It has already been answered, but not in the way you are putting it: it has not been done in that way.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*) (*i*) (1), do I understand the Hon'ble Minister to say that Dacca was tried and found failing in producing long-staple cotton?

Mr. RASIK LAL BISWAS: It can be produced in Dacca.

Dr. NALINAKSHA SANYAL: What is the average production per bigha of long-staple cotton in the different districts mentioned in answer (*a*) (*vi*)?

Mr. RASIK LAL BISWAS: I want notice.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state how much money has been sanctioned for 1944-45?

Mr. RASIK LAL BISWAS: I cannot say off-hand.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state if Government has any soil science experts to examine and make a survey of available land in the province suitable for long-staple cotton cultivation?

Mr. RASIK LAL BISWAS: Government have got the staff.

Srijut MANINDRA BHUSAN SINHA: Is it a fact that no financial assistance was given to any cultivator in the district of Bankura who tried to grow long-staple cotton?

Mr. RASIK LAL BISWAS: Government will enquire into the matter.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is in a position to state the name of any Government expert in the production of cotton?

Mr. RASIK LAL BISWAS: No.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether the mill-owners' association agreed with the Government to purchase all the cotton produced at a minimum price of Rs. 25 per maund?

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that in spite of repeated suggestions and representations made to Government to include Professor S. P. Agharkar of the Calcutta University and other experts who have worked for the improvement of cotton production in the province, the Cotton Committee has been recently constituted with a few M.L.A.'s and others who have no expert knowledge and not with experts?

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: I submit that it does arise.

Mr. SPEAKER: Dr. Sanyal, I think it does not arise out of the present question. Besides, you have put so many matters together that it is not possible for me to follow it. You can put your questions one by one.

Dr. NALINAKSHA SANYAL: What is the position of the Government of Bengal Cotton Committee?

Mr. SPEAKER: I do not think there is anything in this question which refers to the Cotton Committee.

Dr. NALINAKSHA SANYAL: What is the organisation maintained by Government to further and promote the production of long-staple cotton in this province?

Mr. RASIK LAL BISWAS: A committee has been appointed for the purpose.

Dr. NALINAKSHA SANYAL: Who are the members of that Committee?

Mr. RASIK LAL BISWAS: I want notice.

Mr. ATUL CHANDRA SEN: In view of the answer given by the Hon'ble Minister that Government have got a soil science expert, will the *Hon'ble Minister be pleased to state whether an expert survey of land has* been made?

Mr. RASIK LAL BISWAS: No; not yet.

***255. Rise in the price of plough cattle.**

Mr. AHMED HOSAIN: Sir, my question related to the abnormal slaughter of cattle and the consequent rise in the price of cattle as also non-availability of cattle. I put my question with a definite purpose, but it has been mutilated and transformed in such a way that the answer has become redundant and superfluous. Will you please hold over the question and make an enquiry into the matter, Sir?

Mr. SPEAKER: This question may be held over and in the meantime I will look into it.

Dr. NALINAKSHA SANYAL: Let us hear the Government answer.

Mr. SPEAKER: Let me see. It may have been changed in my office.

Dr. NALINAKSHA SANYAL: It is a very serious charge and we submit that this matter is a property of the House and you would be pleased to give us an idea of what transpired after your enquiry, because we would not like to have this matter shelved. If the Department mutilates a question in this fashion to change the whole character of the question, surely a further and a more careful scrutiny is called for.

Mr. SPEAKER: There is no doubt about the statement just now made by Dr. Sanyal. Mutilation of questions is undoubtedly a serious affair, but so far as the present question is concerned, I have already stated that I will look into the matter. Other matters are also involved in it. Questions sometimes come in such forms that they cannot be allowed except by making certain changes. It may be that sometimes changes go beyond the legitimate limit.

Dr. NALINAKSHA SANYAL: Sometimes changes improve also, we admit.

Mr. SPEAKER: Yes, sometimes changes improve but so far as the present question is concerned I will look into the matter and place the facts before the House.

Dr. NALINAKSHA SANYAL: I may also enquire whether after the alteration was effected the revised question was sent to the member at all or not.

Mr. SPEAKER: That is also pertinent.

Dr. NALINAKSHA SANYAL: The usual practice is that after a question is admitted the form in which it is admitted is forwarded to the member and in that case the surprise expressed by my friend Mr. Ahmed Hosain would not have been at all caused if he had already got notice of the revised question in time.

Mr. SPEAKER: I quite agree, Dr. Sanyal. This will be brought before the House.

Dr. NALINAKSHA SANYAL: Thank you, Sir.

Dearness allowance.

*256. **Mr. SASANKA SEKHAR SANYAL:** (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state whether Government proposes to increase the existing rates of dearness allowance paid to the employees under them on the same scale as has recently been granted by the Government of India?

(*b*) If so, is the Hon'ble Minister considering the desirability of—

(*i*) giving effect to the increased rates with effect from the 1st March, 1944; and

(*ii*) extending the benefit to Government servants drawing a monthly salary up to Rs.250 as sanctioned by the Government of India?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*) and (*b*) The decisions of Government are incorporated in Finance Department memorandum No. 685-F., dated 27th March, 1944, a copy of which has been placed on the Library Table.

Mr. SASANKA SEKHAR SANYAL: It appears, Sir, in the memorandum referred to in the answer that Government servants drawing pay between Rs. 35 and Rs. 250 are given Rs. 15 per mensem. May I know from the Hon'ble Minister as to why it is not Rs 18 per mensem which is the flat rate given by the Government of India?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, that was the decision of the Government of Bengal.

Mr. SASANKA SEKHAR SANYAL: Is the Hon'ble Minister aware that employees under the Government of India living side by side with the employees under the Government of Bengal are getting difference of treatment in the matter of this dearness allowance?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: There has been a certain amount of difference but not very much. On the whole the increases granted by the Government of Bengal do not compare unfavourably with those granted by the Government of India.

Mr. SASANKA SEKHAR SANYAL: Is it impossible for the Government of Bengal to introduce parity in the matter of this allowance by eliminating the difference between Rs. 15 and Rs. 18?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, we have taken all circumstances into consideration and we have made our decision as a result of those considerations.

Gruel kitchens in Khulna.

*257. **Mr. PATIRAM ROY:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) the total number of gruel kitchens started by the Government in 1943 in the district of Khulna;

(*b*) the number of existing union boards in the district;

(*c*) the names of the unions and of their presidents where gruel kitchens had been started by the Government in 1943 in the district; and

(*d*) the total number of destitutes fed in the kitchens showing separately the number of—

(*i*) Caste Hindus,
(*ii*) Muslims,
(*iii*) Scheduled Castes,
(*iv*) males, and
(*v*) females

in the district.

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*) 64.

(*b*) 182.

(*c*) A statement is laid on the Table.

(*d*)(*i*) 123,460.

(*ii*) 428,610.

(*iii*) 477,530.

(*iv*) 431,610.

(*v*) 597,990.

Statement referred to in reply to clause (c) *of starred question No. 257 showing the names of the Unions and of their Presidents where gruel kitchens had been started by Government in 1943 in the district of Khulna.*

(1) Daluappur Publa Union Board—Dr. Abul Quasem.
(2) Kheshre—Babu Nripendra Nath Das.
(3) Fingri—Babu Kalidas Bose.
(4) Kulla—Maulvi Abdul Wahab.
(5) Budhata—Babu Narendra Nath Nath.
(6) Mitratetulia—Maulvi Golam Sarwar Sana.
(7) Bardal—Maulvi Mafizuddin Ahmad.
(8) Khajra—Babu Surendra Nath Nandi.
(9) Anulia—Babu H. N. Mitra.
(10) Sriulla—M. Ashrafuddin.
(11) Assassuni—M. Jonab Ali Sardar.
(12) Sovenali—Babu Pramatha Nath Singha.
(13) Satkhira—Babu Bashudeb Chatterji.
(14) Dhulihar—M. Sailuddin Ahmed.
(15) Alipur—M. Rostom Ali Mandal.
(16) Bali—M. Elahi Bakas Sardar.
(17) Agardari—Babu Basanta Kumar Chatterji.
(18) Jhoudanga—M. Elahi Baksa.
(19) Champaful—Babu Bhupendra Nath Nath.
(20) Bharasimla—Babu Ranapati Banerji.
(21) Kuslia—M. Sabilar Rahaman Khan.
(22) Parulia—Khan Sahib Mv. A. Kareem.
(23) Bhatsala—Kazi Habibar Rahaman.
(24) Bhatsala—Maulvi Abdul Kareem.
(25) Kulia—Babu Matilal Ghosh.

(26) Brahmarajpur—Babu Harinath Ghosh.
(27) Baikari—M. Razaulla Dafadar.
(28) Mathureshpur—M. Alim Baksa.
(29) Nalta—Khan Bahadur Mobarek Ali.
(30) Ramnagar—Babu Bijoy Krishna Mondal.
(31) Bhomra—Abdus Damad Khan Choudhury.
(32) Shibpur—M. Mansuruddin Mallick.
(33) Noapara—Babu S. N. Choudhuri.
(34) Tarali—M. Abdul Wahab Sana.
(35) Kashimari—Babu Megnath Mandal.
(36) Bahirdia—Babu Haridas Kar.
(37) Naldah Moubhog—Maulvi Torapali Sardar.
(38) Fakirhat—Babu Bangshadhar Mitra.
(39) Shatgumbaz—Maulvi Syed Tozammel Ali.
(40) Krapara—Babu Kamalesh Roy Choudhury.
(41) Hoglabunia—Maulvi Asimuddi Howladar.
(42) Jatrapur—Babu Manindra Nath Biswas.
(43) Southkhali—Maulvi Abdul Gani Khan.
(44) Rayenda—Maulvi Tomej Khan.
(45) Khontakata—Maulvi Serajuddin Jamaddar.
(46) Dhansagar—Maulvi Nooruddin Ahmed.
(47) Morelgunj—Babu Gopal Chandra Acharya.
(48) Piljung—Babu Dhirendra Nath Ghosh.
(49) Bagerhat—Babu Kiron Chandra Das.
(50) Lockpur—Babu Kshitish Chandra Bard.
(51) Bishnupur—Lokendra Nath Bharati.
(52) Gotapara—Babu Narendra Nath Haldar.
(53) Baruipara—Maulvi Abdus Sattar.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to tell us if there is any register maintained of the destitute persons fed showing the caste, specially the caste of the Hindus?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Enquiry regarding pending questions.

Mr. CHARU CHANDRA ROY: Mr. Speaker, may I enquire of your office how many questions were tabled this session and how many questions have been answered?

Mr. SPEAKER: That cannot be answered straightway.

Dr. NALINAKSHA SANYAL: Sir, this has been a bone of contention from this side for a very long time and you have been pleased to assure us investigation, enquiry and all that from time to time. Sir, our patience also has a limit. We would like to know, Sir, when you propose to give us your very valued promised decision in regard to questions and how to deal

Mr. SPEAKER: Dr. Sanyal, in this matter I am not less anxious than any one of this House. That is all that I can tell you. If you kindly see me in my chamber I hope I shall be in a position to explain why there is delay.

Mr. SASANKA SEKHAR SANYAL: May I remind you that I have put a written question enquiring of the Deputy Speaker as to what are the questions that have been held over from the previous session and why they have been held over. That question has not yet been answered.

Mr. SPEAKER: I will look into the matter.

Dr. NALINAKSHA SANYAL: I hope, Sir, questions directed to this department also will not be treated in the same way as is done by the Government.

Mr. SPEAKER: Sometimes it becomes difficult for me to look into the matter carefully.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Clause 37.

Rai HARENDRA NATH CHAUDHURI: To resume my argument of last night in support of my amendment to the Government amendment No. 477, I would ask the House first of all to look at the first clause of section 37. Honourable members will find that in the first clause four authorities have been mentioned as rectifying authorities. They are the Agricultural Income-tax Officer, the Assistant Commissioner, the Commissioner and also the Appellate Tribunal. They are all empowered, Sir, to rectify mistakes.

Now, Sir, if the House will be pleased to examine the amendment that has been moved by the Hon'ble Minister providing for appeals, the House will find that the Government amendment stops short with appeals from rectifying orders passed by the Commissioner and not only it does not provide for any appeal from any order passed by the Appellate Tribunal but, on the other hand, the proviso in the Government amendment forbids any such appeal.

Now, Sir, the House is aware that in ordinary cases in original assessment proceedings something like an appeal will lie from a decision of the Appellate Tribunal; that is, under section 62 an assessee aggrieved by the decision of the Appellate Tribunal can ask the Appellate Tribunal to state the case for the High Court. That privilege is being denied to the assessees who will be aggrieved by the rectifying orders of the Appellate Tribunal made under section 37. It is just for that reason that I am proposing my amendment to complete the amendment that has been proposed by the Hon'ble Minister in charge.

Sir, previously even when the Appellate Tribunal was not introduced in the Central Act, an appeal could lie on points of law from any rectifying order of a Commissioner enhancing an assessment such as non-compliance with the terms of law as laid down in section 35—the corresponding section of the Central Act. The corresponding section of the Central Act does not provide for appeal, to be sure, but, Sir, in cases where the terms of law

were not complied with, there even the Commisioner could be asked to state the case for the High Court in cases of rectification orders enhancing assessment.

Sir, such a case and a very interesting case arose in 1929. The case is known as the Delhi Cloth and General Mills Co. *versus* the Commissioner of Income-tax, Delhi. There the law was stated by the Lahore High Court thus: "The Income-tax Officer is not competent to rectify a supposed mistake which has the effect of enhancing assessment without issuing notice to the assessee under section 35, and where the Assistant Commissioner refuses to cancel such enhanced assessment, there arises a question of law, viz., 'as the rectification was *ultra vires*, the Assistant Commissioner's order refusing to cancel the assessment based on the rectification in accordance with law' must be stated to the High Court." Sir, it will be remembered that in 1929 the Appellate Tribunal was not introduced in the Central Act. It was introduced by the amending Act of 1939 I believe. At that time the highest income-tax authority was the Commissioner, and the Commissioner in that case, *i.e.*, in the Delhi Cloth and General Mills Co's case, refused to state the case for the High Court; the High Court held that it was an unjust attitude on the part of the Commissioner, and it was an illegal order; the High Court held that the order could not stand as the rectification was not in accordance with the law. The Commissioner was bound to state the case for the High Court. Sir, now that the stating authority is going to be the Appellate Tribunal, I submit that such questions may arise where the Appellate Tribunal will err in law and there should be a provision to enable the assessee, the aggrieved party, to ask the Appellate Tribunal to state the case for the High Court. I, therefore, submit that the amendment moved by the Hon'ble Minister in charge is not a complete amendment in so far as it does not permit the assessee or the aggrieved party in the case of a rectifying order enhancing assessment to ask the Appellate Tribunal even when questions of law are involved to state the case for the High Court. The Hon'ble Minister cannot be sure that the Appellate Tribunal will not err in law. Sir, if in original proceedings of assessment aggrieved parties can be given the right, under section 62 (*2*) to demand from the Appellate Tribunal a statement of case for the High Court, why should not in rectification proceedings such a privilege be conceded to the aggrieved party? I would, therefore, request the Hon'ble Minister to take into consideration the amendment that I have moved, and I hope that he will be pleased to accept it.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, my amendment deals with rectification of mistakes. Rectification of mistakes is a question of fact. The question of making a reference to the High Court on a point of law does not, therefore, arise in respect of it.

The motion of Dr. Nalinaksha Sanyal that in clause 37 (*1*) for the words "four years" wherever they occur the words "three years" be substituted was then put and a division taken with the following result:—

AYES—55.

Abdul Hafiz, Mr. Mia.	Ahmed Khan, Mr. Syed.
Abdul Majid, Maulvi (Mymensingh).	Azhar Ali Maulvi.
Abu Hossain Sarkar, Maulvi.	Banerjee, Mr. Pramatha Nath.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.	Banerji, Mr. P.

Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Bhaumik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Narendra Nath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deiui, Mr. Harendra Nath.
Edser, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gyasuddin Ahmed Choudhury, Alhadj.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Mookerjee, Dr. Syamaprasad.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Mustafa Ali Dewan, Maulvi.
Nandy, Maharaja Srischandra, of Cossimbazar.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahar Rahman, Maulvi.
Yousuf Mirza.

NOES—82.

Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Wahab Khan, Khan Bahadur.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur, A. F. M.
Abdur Raschid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Shah (Rangpur).
Abdus Shaheed, Maulvi Md.
Abul Fazi, Mr. Md.
Abul Hossain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barma, the Hon'ble Mr. Promhari.
Barman, Babu Shyama Prosad.
Biswas, Mr. Rasik Lal.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Das, Mr. Monmohan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Golam Rabbani Ahammad, Maulvi.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hasina Murshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kumar, Mr. Atul Chandra.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Dr. (Bogra).
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Pain, the Hon'ble Mr. Baroda Prosanna.
Powell, Mr. J. A.
Saifruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.S.I.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Stark, Mr. A. F.
Tamizuddin Khan, the Hon'ble Mr.
Walker, Mr. J. R.
Wordsworth, Mr. W. C., C.I.E.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

Ayes being 55 and Noes 82, the motion was lost.

(At this stage the House was adjourned for 15 minutes for prayer.)

(After adjournment.)

The motion of Rai Harendra Nath Chaudhuri that in the amendment of the Hon'ble Mr. Tulsi Chandra Goswami, for the proviso to the proposed sub-section (*4*) of clause 37, the following be substituted, viz:—

"(*c*) in the case where the rectification is made by the Appellate Tribunal it shall be deemed to be an order passed under sub-section (*5*) of section 35",

was then put and a division taken, with the following result:—

Ayes—81.

Abdul Hafiz, Mr. Mia.
Abdul Majid, Maulvi (Mymensingh).
Abu Hossain Sarkar, Maulvi.
Banerjee, Mr. Pramatha Nath.
Banerji, Mr. P.
Barat Ali, Mr. Md.
Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Dolui, Mr. Harendra Nath.
Dutta Gupta, Miss Mira.
Edbar, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gyasuddin Ahmed Choudhury, Alhadj.
Habibullah, Nawab Bahadur K., of Dacca.
Hasan Ali Chowdhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Mookerjee, Dr. Syamaprasad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Solaiman, Khan Bahadur Maulvi.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ahutosh.
Mustafa Ali Dewan, Maulvi.
Nandy, Maharaja Srischandra, of Cossimbazar.
Naskor, Mr. Hem Chandra.
Pramanik, Mr. Tarinicharan.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamalkrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanyal, Dr. Nalinaksha.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Choudhury, Maulvi Haji.
Wallilur Rahman, Maulvi.
Yousuf Mirza.
Zaman, Mr. A. M. A.

NOES—93.

Abdul Aziz, Maulana Md.
Abdul Hakim, Maulvi, (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Karim, Mr.
Abdul Motaleb Malik, Dr.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rashid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hossain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hossain, Mr.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barma, the Hon'ble Mr. Premhari.
Barman, Babu Shyama Prosad.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Costerphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Dass, Babu Debendra Nath.
Emdadul Haque, Kazi.
Farhut Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. G.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmed, Khan Sahib.
Hasina Murshed, Mrs. M.B.E.
Hatemally Jamadar, Khan Sahib, Maulvi.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Idris Ahmed Mia, Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kumar, Mr. Atul Chandra.

McPherson, Mr. G. P.
Mafizuddin Ahmed, Dr. (Begra).
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Sanku Behari.
Mandal, The Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukherjea, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I. E.
Norton, Mr. H. R., M.B.E.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Roy, Mr. Dhananjoy.
Sadaruddin, Ahmed, Mr.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Stark, Mr. A. F.
Stevenson, Mr. R. A. H.
Tamizuddin Khan, the Hon'ble Mr.
Therman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C.B.E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

Ayes being 61 and Noes 93, the motion was lost.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that after clause 37(*3*) the following new sub-clause be added, namely:—

"(*4*) Any assessee objecting to any such rectification which has the effect of enhancing the assessment or reducing a refund may, within thirty days of receipt of the notice of demand referred to in sub-section (*3*), appeal—

(*a*) in the case where the rectification is made by an Agricultural Income-tax Officer, to the Assistant Commissioner and the provisions of sub-section (*3*) of section 33 and section 34 shall apply to every such appeal as if it were an appeal against an order of assessment under section 25 or an order of refund under section 45 or section 46;

(*b*) in the case where the rectification is made by the Assistant Commissioner to the Appellate Tribunal and the provisions of sub-sections (*4*), (*5*), (*6*) and (*7*) of section 35 shall apply to every such appeal as if it were an appeal against an order passed by the Assistant Commissioner under section 34:

Provided that the provisions of section 62 shall not apply to any order passed by the Appellate Tribunal on any such appeal."

was then put and agreed to.

The question that clause 37, as amended, stand part of the Bill was then put and agreed to.

Clause 38.

The question that clause 38 stand part of the Bill was then put and agreed to.

Clause 39.

The question that clause 39 stand part of the Bill was then put and agreed to.

Clause 40.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in clause 40(*2*), in lines 2 and 4, after the word and comma "guardian," the words "common manager" be inserted.

This is necessary merely to prevent any loophole being left in regard to such assessees whose estates or properties are under the management of a common manager. Earlier in the Bill under section 15 we had added the word "common manager" under similar circumstances where the Select Committee thought fit to add these words after the words "the Court of Wards, an Administrator-General or an Official Trustee or any trustee or trustees", etc., in connection with agricultural income chargeable to agricultural income-tax derived from land which is under the Court of Wards, the Administrator-General or the Official Trustee or any trustee or trustees appointed under a duly executed trust deed. Sir, I have nothing more to add and I trust that this verbal change will be accepted.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I have great pleasure in accepting this amendment.

The motion of Dr. Nalinaksha Sanyal that in clause 40(2), in lines 2 and 4, after the word and comma "guardian", the words "common manager" be inserted, was then put and agreed to.

The question that clause 40, as amended, stand part of the Bill was then put and agreed to.

Clause 41.

The question that clause 41 stand part of the Bill was then put and agreed to.

Clause 42.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in the proviso to sub-clause (*1*) of clause 42, in line 2, after the word and figures "section 33" the words, figures, letter and brackets "or under clause (*a*) of sub-section (*4*) of section 37" be inserted.

Sir, this amendment has the object of correcting an obvious printing mistake.

The motion was then put and agreed to.

The question that clause 42, as amended, stand part of the Bill was then put and agreed to.

Clause 43.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in sub-clause (*b*) of clause 43(*4*), for the word "sub-clause" the word "sub-section" be substituted.

Sir, this also is a printing mistake.

The motion was then put and agreed to.

The question that clause 43, as amended, stand part of the Bill was then put and agreed to.

Clause 44.

The question that clause 44 stand part of the Bill was then put and agreed to.

Clause 45.

Mr. J. R. WALKER: Sir, I beg to move that in clause 45 in sub-clause (*1*) after the words "or treated" the words and figures "or deemed by section 17" be inserted.

Sir, the object of this amendment is to bring refunds to shareholders into this general clause and so put shareholders on the same basis as all other assessees. The scheme of the Bill by restricting refunds to shareholders in a special clause 46 by reference to their total world income has the effect of charging shareholders, partners and members of associations to the tax at rates which are higher than those imposed by the schedule. Sir, such a scheme is repugnant to, and inconsistent with, the whole scheme of the Bill.

Sir, this House is not concerned with total world income. The scheme of the Bill is to charge tax in accordance with the schedule by reference to the total agricultural income derived from Bengal and there should be no question of a device for making a particular section of the tax-payers liable to tax on a different footing.

Sir, we have been told that it is purely fortuitous that the Bengal tax should be calculated by reference to the Bengal income only and that if agricultural tax were charged by the Centre, the total world basis in the existing Central Act would apply. We have also been told that there must be many cases where a comparatively rich man holds only a few shares in companies operating in Bengal, such as tea companies. In such cases, although he may pay at the maximum rate of the Centre, he will get the whole of the Bengal tax back if his refund is calculated on the Bengal agricultural income-tax basis.

Sir, it has even been said that virtually the whole of the tax paid by the tea companies would have to be paid back in such refunds. The answer to this question is as follows. It may be true that a comparatively rich man holding only a few shares in a Bengal company could get a refund of the whole of the tax paid on a dividend. It is equally true that any other rich man who happens to have a small income derived from agriculture in Bengal can, as the Bill stands, escape taxation on that income although his non-agricultural income may be many lakhs a year. Why, therefore, Sir, should a shareholder, partner or member of an Association be singled out for this special treatment and not other owners of Bengal agricultural income? Apart from that, Sir, I would like to draw attention to the common delusion that shareholders are rich people. The vast majority of shareholders are middle-class people who invest their small savings in shares of companies. If it is Government's intention to discourage people from investing in shares of companies, then, I would suggest, that that is a wrong and a short-sighted policy and one which is bound to hinder the development of this Province. I submit, Sir, that it should be Government's policy to encourage shareholders, whether they come from this country or any other country. As regards the belief that in the case of tea companies virtually the whole tax would have to be repaid in refunds, this is a gross exaggeration. To start with, sterling companies form a large block and they will not come into these refunds at all as they will get whatever relief is due from His Majesty's Government. Next, as regards shareholders in rupee companies, those who reside in the United Kingdom will also not come in for the same reason. Of the remainder, *i.e.*, rupee shareholders residing in India, I believe it is established beyond doubt that many shareholders will not trouble to make refund claims and indeed many of them will never even

know that such a right exists. Government can no doubt obtain confirmation of this statement by a reference to the Indian Income-tax Department and the Assam Agricultural Income-tax authorities.

Sir, in conclusion I have no desire to press this amendment against Government. Rather will I leave it to the judgment of the Hon'ble Minister and his sense of fairplay.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I would point out——

(Dr. Nalinaksha Sanyal rose to speak.)

Mr. SPEAKER: Do you want to speak?

Dr. NALINAKSHA SANYAL: Yes, Sir.

Khan Bahadur MOHAMMED ALI: Sir, I submit that the Hon'ble Finance Minister cannot be interrupted in the midst of his speech.

Mr. SPEAKER: Dr. Sanyal, I allow you to speak.

Dr. NALINAKSHA SANYAL: We had been rather taken by surprise by an important member of the European Party when he sought to move his amendment because we thought that after many things that passed in the House during the last few weeks they would like to keep themselves more or less within the limits of the acceptable agreements so far as the Government that they have set up and that they have been keeping up are concerned.

Mr. J. R. WALKER: What agreement?

Dr. NALINAKSHA SANYAL: We do not know but it will be apparent.

Mr. J. R. WALKER: Nor do we know.

Dr. NALINAKSHA SANYAL: The question that has been uppermost in our mind has been whether it would be fair to this Province to make any special concession in favour of one class of assessees, a class, in particular, which has large resources and can be freely tapped for the benefit of this Province. I am not speaking on grounds of community or otherwise. One of the most accepted principles of taxation is faculty or ability, and from that point of view it has been felt by this side of the House that where income is derived from sources more than one and in particular from various sources some of which come under the taxable limit of other measures of taxation, Central as well as of other countries, there we should have only, one criterion, viz., the origin of the taxable income itself. We feel that if the income has been derived from property within this Province, there is no ground why the relief, if any, should not be granted by authorities outside the Province if there is any tax to be paid by them outside, and why this Province, the poor down-trodden people of this Province, should be required to make concessions, and why Provinces or States or countries outside, that have nothing to do with the origin of the income, should have the benefit? I realise that for the time being it may be academic because it may so happen that for years to come the rate of taxation in other countries may be much higher than the rate proposed in this Act, but even so on principle——

Mr. A. F. STARK: On a point of order, Sir. Is not the honourable member speaking on the wrong amendment?

Dr. NALINAKSHA SANYAL: I am only taking my cue from the mover of the amendment, and I would very much like Mr. Stark get up and correct his own leader. I would not have indulged in digression if his leader's long written statement did not also digress.

So far as this particular amendment is concerned, there was no reason to back it up with a long speech of the character that we have been regaled with. That speech of the honourable member dealt with various classes of assessees and also sought to make a plea for special treatment of one class. It is only against that speech and observation that my present humble submissions to the House have really to be put in. We shall deal with the relevant amendment which is likely to follow if it is moved in our own way later on, but at this stage we want to make it perfectly clear that our attitude has been not to treat any special class of assessees separately, and where the corpus of the income is earned from property within the Province this Province must have hundred per cent. benefit out of it, if the taxation measure of this Province permits the realisation of some income-tax on such agricultural income earned on property within the Province.

With these observations, Sir, I oppose the amendment moved by my esteemed friend of the European Party.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I think the question that has been raised by this amendment has been concluded by a previous decision of the House. You will remember, Sir, that there was an attempt on the part of the European Group to delete the definition of "world income" from this Bill. That attempt did not succeed and the Government at that time was of opinion that the definition of "world income" should find an appropriate place in this Bill. Sir, the only section which refers to total world income is the section that is now under consideration. Therefore, Sir, I submit that the decision of the House on that question altogether precludes further agitation of this question.

Now, Sir, I do not like to confine myself only to this technical ground. The only substantial question that has been raised by the mover of the amendment is: why should a higher rate be applicable to persons who enjoy a world income? That is the one substantial point that has been raised and that point has certainly got to be met. Sir, so far as the local interests are concerned, you are aware that the Income-tax Bill proposes a graded taxation, *i.e.*, higher and higher rates of taxation for those people who have got larger and larger resources. If these people who enjoy larger resources cannot be taxed higher, then the graded system of taxation should altogether be done away with, and the schedule should be entirely recast. It is only those persons who are fortunate enough to enjoy large income and whose income may be derived in other places that will be taxed at the high rate. If their resources have got to be taxed and taxed appropriately then the rate applicable to their world income should apply. That, I think, is the justification for framing the section in this particular way. You will notice that the Select Committee omitted altogether the original phrasing of section 46 and recast the section entirely after due consideration and deliberation and came to the conclusion that the rate applicable to such incomes ought to be the rate applicable to their world income. The whole principle underlying section 46 hangs on that consideration, namely, that

those who are most able to pay ought to be taxed at the higher rate applicable to them. That, Sir, is the fundamental reason underlying this section, and let me hope that the Hon'ble Minister will not go back upon the decision of the Select Committee to which he was a party.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, Sir, I found that I had to give way to Dr. Nalinaksha Sanyal who, I suppose, was under the impression that he was going to impress the House, but I hope he realises himself now that he made a rambling and irrelevant speech, whereas my honourable friend Rai Harendra Nath Chaudhuri raised some substantial points. I feel, I have the same difficulty in regard to this amendment as I had with a similar amendment to clause 17, and I regret to say that I cannot accept the view that we have exaggerated our case when we say that if we agree to this amendment; our receipts from this particular class of income may be nil. This is considered to be very likely because first of all the definition of agricultural income is very narrow and secondly the income from tea or sugar in Bengal or British India is likely to be a small amount in the total income. I am glad my honourable friend Mr. Walker realises that his position is not so very strong and has already said in advance that he is not going to press his amendment. I sincerely hope that he will not press his amendment because it is impossible for Government to accept it.

I want to add one thing. I want to say that Assam granted no refund at all till 1943. Since 1943, Assam has been granting refund on the total world income basis and that is on the basis adopted in our Bill.

The amendment of Mr. J. R. Walker that in clause 45 in sub-clause (*1*) after the words "or treated" the words and figures "or deemed by section 17" be inserted was then put and lost.

The question that clause 45 stand part of the Bill was then put and agreed to.

Clause 46.

The question that clause 46 stand part of the Bill was then put and agreed to.

New Clause 46A.

Mr. J. R. WALKER: Sir, I beg to move that after clause 46 the following new clause be inserted, namely:—

"46A. (*1*) The Provincial Government may, by notification in the Official Gazette, make provision for the granting of relief in respect of agricultural income on which both agricultural income-tax under this Act and other income-tax have been paid.

(*2*) For the purposes of this section 'other income-tax' means any income-tax, super-tax or surtax charged under—

(*a*) any law of a Province other than Bengal in force in that Province, or

(*b*) any law in force in any Indian State, or in any part of His Majesty's Dominions, or in the United Kingdom where the laws of such Province, State or part of His Majesty's Dominions, or of the United Kingdom, as the case may be, provide for relief in

respect of tax charged on income both in such province, State or part of His Majesty's Dominions, or in the United Kingdom, as the case may be, and in Bengal, which appears to the Provincial Government to correspond to the relief which may be granted under this section."

Sir, in moving this amendment, I should like to make it clear that what we consider Government should do in all fairness and equity to the tax-payer is to restore clauses 47 and 48 which were deleted by the Select Committee. There are amendments in the name of Mr. H. Rowan Hodge to restore clauses 47 and 48 and if Government are prepared to accept them, then I shall have pleasure in asking the leave of the House to withdraw this amendment. We consider, Sir, that it is the duty of Government to protect the tax-payer from double taxation and if Government do not restore these clauses——

Dr. NALINAKSHA SANYAL: Is this an anticipatory speech?

Mr. J. R. WALKER: Sir, I am only making my speech in this House.

Dr. NALINAKSHA SANYAL: Is not Mr. Stark rising on a point of order?

Mr. J. R. WALKER: If Government do not restore these clauses we do not consider that they will be doing their duty. There has been a great deal of misunderstanding—and the speech made by my honourable friend Dr. Nalinaksha Sanyal this afternoon confirms that there is a misunderstanding—in this House and in the press as to the meaning and significance of the Dominion relief.

In certain quarters no opportunity has been lost to endeavour to make a political capital out of this question, and to create an entirely false impression that British interests are endeavouring to use their influence to see that they get exemption from the Bengal tax. Nothing could be further from the truth.

Sir, this question is one which concerns principally the sterling companies operating in tea in this province and also individuals residing in the United Kingdom but holding shares in rupee companies so operating.

In the case of the rupee companies, as distinct from their shareholders, 60 per cent. of their income has up to now always entirely escaped taxation. It is often overlooked that in the case of the sterling companies that 60 per cent. has not only borne tax but at very much higher rates than the rupee companies are now being asked to pay. Sixty per cent. of the agricultural income of the sterling companies has during the war been paying United Kingdom income-tax at the rate of 10s. in the £, that is, eight annas in the rupee. In addition, such agricultural income has been charged to United Kingdom Excess Profits Duty at 100 per cent. On top of all that the shareholders have had to pay United Kingdom surtax on their dividends. It follows that sterling companies operating in tea have always been under a great handicap and at a great disadvantage compared with rupee companies. Now it is proposed that they should, in addition, pay the Bengal tax and that they are perfectly willing to do. It is no question at all of any attempt being made to put them in a privileged position.

We on these benches have never asked for priorities, privileges or special rights. All we ask for is fairplay.

Now, Sir, a word as to the meaning of the existing scheme of reciprocal relief against double taxation operating in and amongst the British Commonwealth of Nations. It has been for many years universally recognised by international interests that to pay tax in two or more countries on the same income is unfair to the subject. The Select Committee report brings forward the old argument, which Government will no doubt repeat in this House, that Bengal Agricultural income stands on a special footing. It is said that the country of origin of the income should not be expected to give any relief. It is further stated that, as the Bengal Bill only adopts one basis of taxation, namely, the income derived from the province and does not tax any other field, this is an additional reason why no relief should come from Bengal. These are not new arguments: they were put forward and thoroughly considered by the Royal Commission on Income-tax who examined these questions in 1920, and any one who cares to study the report on this question of the Finance Committee of the League of Nations in 1923 will see some of the economic and financial difficulties involved in giving unqualified recognition to these arguments.

In the Royal Commission proceedings it was ultimately decided that His Majesty's Government would respect these arguments to the extent of giving relief first and up to one-half of the United Kingdom rate. That is a very magnanimous concession. It was then left to the Dominions to introduce complementary legislation to provide for reciprocation. The Government of India did so in 1922 when they introduced section 49 of the Indian Act. For many years no claims arose against the Indian Government as the whole relief was being given by His Majesty's Government and it is only in comparatively recent years since the Indian rates have been so much increased that relief has had to come from India. It should be remembered, however, that in the result the tax-payer is left paying in both countries what amounts to the higher of the two rates.

Now, Sir, as I have said, the sterling companies like every one else will pay the Bengal tax in full in addition to the enormous burden of taxation which those companies are already carrying in the United Kingdom. Under the provisions of section 20 of the Finance Act of 1927, the sterling companies will get refunds in the United Kingdom up to one half of the United Kingdom rate from which it follows that on the rates contained in the schedule to the Bill the whole relief will come from His Majesty's Government. Nothing can be demanded from the Bengal Government under such a clause as clause 48 if restored on the present schedule to the Bill unless in the years to come the remote contingency should arise that the Bengal rates are increased above half the rate of the United Kingdom income-tax.

I think I have made it clear that there is no substance whatever for the false allegations which have from time to time been made that sterling companies are attempting to secure for themselves a special privilege under this Bill.

Now, Sir, in my submission a proper and fair course for the House to adopt is to reinstate clause 48 of the Bill when I move my amendment No. 358.

Now, Sir, to turn once again to the amendment which I am moving to include the new clause 46A. It will be seen from the terms of that amendment that this clause is purely permissive. The new clause places the Provincial Government under no obligation to grant reciprocal relief and merely gives Government a discretionary power to grant relief if it thinks fit. It follows the form of section 49A of the Indian Income-tax Act which was designed not for the United Kingdom but for reciprocal arrangements with other parts of the British Commonwealth. I have framed this amendment however deliberately to include the United Kingdom and, should the House not be willing to restore clause 48, then we would rather have the permissive clause than nothing, though we realise that, and I desire to place it on record, a permissive clause in the form of my amendment does not, of course, give any real protection to the tax-payer.

Sir, I move.

Mr. DHIRENDRA NATH DATTA: Sir, I rise to oppose the amendment that has been moved by Mr. J. R. Walker. It certainly deals, Sir, with the relief that was proposed in the Bill by clauses 47 and 48. These clauses have been deleted by the Select Committee. The main object of these clauses was to give relief to the companies which have got their head offices in the United Kingdom but derive their income in this country. Most of these companies are owned by shareholders and have got their head offices in the United Kingdom but they derive their income in the province of Bengal. Their contention is that though they derive their income from the province of Bengal they are taxed in the United Kingdom under the Finance Act of 1920, as amended by the Act of 1927 amending section 27 of the Finance Act of 1920. So they pay double taxation, here in this country as also in the United Kingdom; and their contention is that to avoid double taxation they want a refund as provided in clauses 47 and 48 of the Bengal Agricultural Income-tax Bill which have been deleted by the Select Committee.

Mr. Speaker, Sir, the object of deleting clauses 47 and 48 is clear. They earn an income here in the province of Bengal and so the province of Bengal has got the right to tax them. They say that they have to pay a certain tax in the United Kingdom. My point is that if they are to get any relief, they must seek relief from the United Kingdom, where they are subjected to taxation under the Finance Act of 1920, as amended in 1927. There is absolutely no reason why they should get relief in the province of Bengal in respect of an income earned by them here. The only underlying meaning is this: I submit that this is a political move. My friend who has just spoken has said that we are prone to ascribe political reasons to many things. But, Sir, political reasons here are clear. They earn their income here and they must pay their tax to this Government. There is absolutely no reason why they should avoid paying the tax in this country. The only reason why they have moved this motion is that they are the masters of this country and as masters of the country they must get some relief and this relief they want at the cost of the poor tax-payers of this country. These were the considerations which weighed very much with the Select Committee, and they found it necessary to delete clauses 47 and 48. I must mention, Sir, that there was no such provision in the Bihar Act. The reason is clear:

when the Bihar Act was passed, the Congress was in power and there could not be any provision in that Act for the benefit of the white masters of the country. There was no such provision also in the Assam Act. Sir, you are fully aware that the tea planters of Assam raised a hue and cry when the Assam Act was passed.

They wanted relief as embodied in section 49 of the Indian Income-tax Act but the relief was not granted by the Assam Legislature because Congress was in power. As the Assam Legislature did not grant relief, the European masters of our country went against the Congress Ministry and put the Ministry out of office. This is the background, this is the political history of this legislation. And I understand, Sir, that after this Act has been passed by Assam an attempt is being made by the European masters by the rule-making power of the Government to give certain relief in the shape in which relief is sought by this new clause—clause 46A.

Mr. Speaker, Sir, clause 46A is more mischievous. In the Bill we know what sort of relief they are entitled to get if clauses 46 and 48 would have been there, but clauses 46 and 48 would not be there and so they wanted to introduce the new clause 46A which gives authority to Provincial Government to make provision for the granting of relief in respect of agricultural income on which both agricultural income-tax under this Act and other income-tax have been paid. We do not know what sort of relief the Provincial Government will be entitled to give. This is a most mischievous section. This is sought to be introduced by giving power to the Provincial Government to grant relief in respect of income on which both this tax and other income-tax have been paid not only in this country but in other parts of the world. A mischievous provision is sought to be made by the introduction of section 46A. It is a matter of regret, it is a matter of shame that the Government has agreed to accept this amendment. It is a matter of shame that the supporters of this Government do not at all take any interest in this matter. Really, Sir, the Government—the Ministry have surrendered to the white masters, the foreigners. They are selling the birthright of the people to the foreigners and this they have been doing in the year 1944. Nothing can be more condemnable than this. These foreigners went to war for the continuance of the British rule, for the continuance of British Imperialism.

Mr. SPEAKER: Mr. Datta, how is it relevant?

Mr. DHIRENDRA NATH DATTA: It is relevant so far as this section is concerned and they want to introduce this legislation for balancing the budget of war expenditure. We have got no objection to the principle of the legislation, but the Hon'ble Minister in charge of Finance told us that this legislation is thought necessary to bridge the gulf that has been caused on account of the war between revenue and expenditure. If that is not necessary, then these foreigners, these white settlers——

Mr. A. F. STARK: On a point of order. Is an honourable member entitled to call a group of this House foreigners?

Dr. DHIRENDRA NATH DATTA: Yes, you are foreigners; you are not settlers. You consider yourselves as foreigners. You are not Indians. You earn income in this country and you must pay your share of the income-tax.

Mr. A. F. STARK: *May I have your ruling on this point, Sir?*

Mr. SPEAKER: Mr. Datta, are you addressing the European Group?

Mr. DHIRENDRA NATH DATTA: I do not address the European Group; I call the Europeans foreigners and the Ministry in power have surrendered to these foreigners. It is a matter of regret that the Ministry have surrendered and the supporters of the Ministry have not a word of protest against these Europeans.

Nawabzada K. NASARULLAH: The last Government also surrendered.

Mr. DHIRENDRA NATH DATTA: We are now considering the conduct of the present Government. The present Government are surrendering to the foreigners at the cost of the tax-payers of this country and the supporters of this Government have not a word of protest against this. It is a matter of shame, it is a matter of regret and I hope that the supporters of the Government will rise equal to the occasion and will not allow the Ministry to sell the birthright of the people to the foreigners of this country who have exploited for 200 years and intend to exploit for ever.

Mr. Speaker, Sir, this is an amendment which ought to have been opposed by all sections of the people. We want to raise a political issue on this matter. The political issue is whether we should surrender our interest to the foreigners at the cost of the tax-payers of the country.

With these words I oppose the amendment that has been moved.

Dr. NALINAKSHA SANYAL: Mr. Speaker, Sir, I rise to oppose the amendment moved by Mr. Walker on grounds almost similar to what my esteemed Deputy Leader has advanced and in doing so I frankly admit that I am very much grateful to the Hon'ble Minister in charge of Finance who has rebuked me for having delivered in the House a rambling speech a few minutes ago. I am particularly happy to note that at least for once the spirits of the Hon'ble Minister in charge have not overshadowed his senses and probably it is the effect of the cooling plant in this House for the time being. I frankly admit that while speaking on the previous motion I brought in these arguments in a more or less anticipatory manner and I am more or less happy in that because we find even Mr. Walker has delivered certain observations anticipating again subsequent motions that he or members of his party are likely to put forward. The present amendment, so far as I can see, is more or less a combination of clauses 47 and 48 and if Government accept the present amendment, virtually they accept the restoration of both the clauses 47 and 48 in a different form and it would not do much credit to the party in power to go back on the decision of the Select Committee in this most ignominious manner. But we can realise their embarrassment and we know and understand how they have to look up to the votes of that important minority in this House that has the privilege of holding the balance of power. We know that a few days ago voting was so close that at once the Government party had to run up to the Europeans for their favour and one of the terms of the agreement to support was the acceptance of this position. But, Sir, politics apart, if the wordings of this amendment are carefully analysed it will be seen that it is much worse than what we could originally have even under the provisions of section 46, where

certain refunds were contemplated. Section 47 related to reciprocal relief in respect of countries other than the United Kingdom and section 48 related to relief in respect of United Kingdom income-tax. Here in this combined clause 46A what is sought is to invest the Provincial Government with wide powers to make provision for granting of unlimited relief. There is no suggestion anywhere that this relief will be only limited to the difference between the rate of tax payable in this province and the rate levied or leviable in the United Kingdom or in any other foreign country. The Provincial Government here is sought to be given wide powers to give even, if they so desire, total relief of the entire tax payable to this province in respect of income where partly tax has been levied or is payable under this Act and under some similar measures of taxation either of Britain or of any other foreign countries. So far as my reading of the wordings goes, I fail to find any restriction on the powers of the Provincial Government that are sought to be extended and if the Provincial Government is ever in any predicament as they are placed today in which they have to please their European masters, they can be made, under the heel of the boot of those masters, to swallow and accept whatever relief they will demand. Sir, this is an intolerable situation which we under no circumstances are prepared to accept. The Provincial Government could have been given some limited power of exemption if that was at all considered justified to the extent of the reciprocal relief that may be earned by residents of this province or nationals of this country in some foreign land, even though that would be opposed by us because it would be more or less illusory, but the granting of power to exempt the whole quantum of taxation and give relief to the entire extent is a proposal that can be characterised as nothing short of preposterous.

Sir, I am not aware of any piece of legislation in which in the name of reciprocity complete surrender is contemplated and we take the earliest opportunity to make it clear to this Government and to the members that are keeping up this Government that so far as this side of the House is concerned, we are not going to accept such a preposterous proposal lying down. Sir, if certain members of this House think that they have the privileged position of pulling the Government of the day by their ears, time will certainly come when some other Government will be in a position to kick them out and their smiles and depredations would then come to a rest. Sir, time may not be far off when this Government will realise their great mistake of depending entirely on the support of a few handful of European masters. It is quite possible that Indians of all sections will unite and make a determined effort to establish freedom in this country in every respect. Let us at least see that a beginning is made by not accepting proposals of this character in which the European party commands and the Government of the day like meek driven dumb cattle follow and accept the proposals.

Mr. Walker makes a spirited plea that this is not in the interest of sterling companies, not in the interest of Europeans and he is only taking his stand in the interests of the oppressed double-taxed persons who may be Indian shareholders or European. I am not sure how many of the Indian shareholders would be taxed in Britain and how many of them in Germany or Japan or Italy or any other country that this clause seeks to give special privilege to. This clause does not merely give exemption or power to exempt

nationals of Britain or the dominions but also of all States and all countries wherever reciprocity is or is likely to be obtained, and I do not for a moment see why, when we do not have in the political spheres equal rights and privileges not merely in foreign countries but also in most of the British dominions, should we think of reciprocity in this direction only.

Let us see one by one starting from South Africa. The Dominion of South Africa even now has the effrontery to exclude Indians from certain parts. The recent Pegging Act is still galling in our sides, and, Sir, we are not prepared to extend the slightest privilege to a country which though saved by brave Indian soldiers the other day has not the slightest gratefulness to admit the valour and the services rendered by Indians to that country and goes to that extent so as to exclude the property rights of Indians in that country.

Take for example the new Dominion of Australia. It is well-known that that colony also does not permit equal citizenship rights to Indians under ordinary conditions of citizenship and so far as dark races are concerned, they have got some of the most heinous and atrocious pieces of legislation still on the Statute Book which even permit lynching of blackmen and hunting down of coloured races. Is it for such countries that we, in this land of ours of glorious traditions, where we have allowed all classes of people to come and partake of the sweet life, culture and tradition of the country, should permit, such states or country or colony which even now seeks to dominate over the black races, to have any reciprocal arrangements of this character? I submit that it would never be excused by our countrymen, far less by our posterity.

With these words, Sir, I strongly plead that the Government should yet retrace their steps and make it perfectly clear that so far as such proposals are concerned they must keep up the national honour and not succumb to threats. I can assure you from this side of the House, from this section at least, that if the Government propose to turn down this demand of the European party we at least would not hesitate to give them our entire support so far as this section or this clause is concerned.

SJ. NARENDRA NATH DAS GUPTA: Mr. Speaker, Sir, এই দেশে একটা কথা আছে যে, রাজার নন্দিনী প্যারী যা করবে তাই শোভা পায়। কাজেই এই যে রাজার নন্দিনীগণ (Mr. PRAMATHA NATH BANERJEE: রাজার নন্দিনী নয়, নন্দন বলুন)—আচ্ছা নন্দনই বলা গেল—যারা এই Assembly Hall শোভা করে বিরাজ করছেন তারা যা করবে তাই শোভা পাবে, এতে কিছু আশ্চর্য্য নেই। তারা এসেছে আমাদের দেশে সাত সমুদ্র তের নদীর পার থেকে উড়ে। উড়ে এসে আমাদের দেশের সমস্ত সার শস্য খাবে, দেশে নিয়ে যাবে, আর দুই এক টুকরা ট্যাক্স বাবদ যে ফেলে যাবে, তাতেও তারা নারাজ। এত বড় নির্লজ্জ আবদার এই দেশেই শুধু সম্ভবপর হয়। তারা বর্ত্তমান বাংলা গভর্ণমেণ্টের কাছে একটা relief চাচ্ছেন। সেটা কিসের relief? অর্থাৎ আমাদের দেশ থেকে অর্থ শোষণ করে তাদের দেশে নিয়ে যাবে; তাতে কেহ কোন প্রকারে সেই শোষণের অন্তরায় হবে না; এবং এই দেশ থেকে যে সম্পত্তি শোষণ করে নিয়ে যাবে, তার জন্য ট্যাক্স দিবে না এই দেশে। উহাদিগকে জিজ্ঞাসা করছি, রাজার নন্দিনীগণ, তোমাদের কাছে, যদি তোমাদের relief পাওয়ার প্রয়োজন হয় সে relief চেয়ো বিলাতে। বাংলায় যে সম্পত্তি আহরণ করবে তার জন্য বাংলাকে ট্যাক্স দেবে, যদি ইংলণ্ডে

জোমাদের আবার ফের ট্যাক্স করে সেই আয়ের উপর তার relief চাইবে তাদের কাছে —একবার বাংলায় দিয়ে এসেছি, তবে আবার ট্যাক্স ধরা কেন? কিন্তু তোমরা ট্যাক্স না দেওয়ার relief চাচ্ছ এ দেশে। এমন উল্টা বুদ্ধি, এমন উল্টা ব্যবস্থার দাবী পৃথিবীতে এক সাদা জাতি ছাড়া আর কেহ করে না। কাজেই যাদের মনের মধ্যে বিন্দুমাত্র দ্বিধা বা সঙ্কোচ বা লজ্জা আছে, তারা এই প্রকার দাবী মেনে নেওয়ার আগে একটু চিন্তা করেন। আশ্চর্য্যের বিষয় সে চিন্তা করার সাহস তাদের নেই। আমাদের কোন কোন বন্ধু বলেছেন যে, বর্ত্তমান মন্ত্রী-সভার এতে লজ্জিত হওয়া উচিত। এই মন্ত্রী-সভার লজ্জা হতে পারে, এই ধারণাও তাদের আছে, এতে আমি আশ্চর্য্য হয়ে গেছি। এই মন্ত্রী-সভা লজ্জিত হবে এই বিশ্বাস ও এই আশা পোষণ করতে পারে আজও এই ১৯৪৪ সনের এপ্রিল মাসে। 1st April হলে হয় ত করা যেতে পারত কিন্তু সেই 1st April পার হয়ে গেছে—আজ এপ্রিল মাসের ১৯ তারিখ—এখনও কোন কোন বন্ধু আশা করছেন যে বর্ত্তমান গভর্ণমেণ্ট এবং তার সমর্থক দলের লজ্জা হবে। যারা সমস্ত লজ্জাকে জলাঞ্জলি দিয়ে, সমস্ত যা কিছু মান মর্য্যাদা সব বিসর্জন দিয়ে মন্ত্রিত্বের গদীতে বসেছে—যাদের সেখানে জোর করে বসিয়ে দেওয়া হয়েছে এবং যাদের তাতে বিন্দুমাত্র লজ্জা হয়নি যেতে সেখানে—Assemblyর সংখ্যা গরিষ্ঠ দল দ্বারা সমর্থিত যে মন্ত্রী-সভা জোর করে তাড়িয়ে দিয়ে গভর্ণর তাদের সেই স্থানে বসিয়েছে এবং সেখানে এক প্রকার অশোভনভাবে বসতে যাদের বিন্দুমাত্র লজ্জা বোধ হয়নি এবং যাদের মধ্যে যোগ দিয়েছে দলত্যাগী, দেশের প্রতি বিশ্বাসঘাতক একদল লোক, যাদের কুলত্যাগী, দলত্যাগকারী বা গৃহত্যাগকারী, যাই বলুন, সর্ব্বস্ব ত্যাগ করে যারা বীরের মত Assemblyতে দাঁড়িয়ে বলতে পারে, আমরা কংগ্রেস ছেড়ে দিয়ে, দল ছেড়ে দিয়ে Sir Nazimuddinএর পবিত্র ছায়াতলে আশ্রয় গ্রহণে তুষ্ট ও পুষ্ট হয়েছি—তাদের কাছ থেকে এবং বিশেষতঃ, তাদের নেতা স্বরূপ সেই তুলসীচরণ গোস্বামী মহাশয়ের কাছ থেকে যার আত্মা পবিত্র এবং মহৎ এ সম্বন্ধে বিন্দুমাত্র সন্দেহ নেই। কোন একজন ভদ্রমহিলা আমাকে জিজ্ঞাসা করেছিলেন—আপনাদের Assemblyতে অনেক সাধুপুরুষ আছেন—বহু সাধু মহাপুরুষ সেখানে দেখছি। আমি বললাম—একথা কেন বলছেন। তিনি বললেন—এই দেখুন তুলসীচরণ গোস্বামী। যিনি একথা বলেছিলেন তিনি ছিলেন বৈষ্ণব। নামের প্রথমেই তুলসী, তার পরে আবার গোস্বামী। কাজেই এইরূপ লোকের সমবায়ে যে মন্ত্রী-সভা গঠিত, তাদের কাছ থেকে আশা করা যে তারা দেশদ্রোহিতার কাজে লজ্জা পাবে—এই আশা করার মত ভ্রান্তি আর কিছুই হতে পারে না। এখন কথা হচ্ছে যারা মন্ত্রিত্ব এইভাবে লাভ করেছে, সেই মন্ত্রিত্ব তারা ছেড়ে দিবে লজ্জার খাতিরে, দেশের স্বার্থের জন্য, জাতির মঙ্গলের উদ্দেশ্যে, একথা বিশ্বাস করার মত কোন সম্ভাবনা আমাদের হতে পারে না। আর আমাদের Walker মহোদয়—তিনি যদি মনে করেন যে বাংলা দেশে থাকলে ট্যাক্স দেওয়ার হাত থেকে এড়ান সুবিধাজনক নয় এবং যদি দেওয়ার ইচ্ছাও তাদের না থাকে তিনি বাংলা এবং ভারতবর্ষ থেকে walk-out করে গেলেই পারেন। (এই Council থেকে walk-outর কথা এখানে বলছি না।) তাহলে আর ট্যাক্স দিতে হবে না—কোন অসুবিধা বা হাঙ্গামা বা ঝগড়া হবে না। কাজেই আমি বলছি—ভারতবর্ষে থেকে যদি ভারতবর্ষের বনে জঙ্গলে walk করতেই হয় তাহলে সেখানে ট্যাক্সটা দিতেই হবে। আমাদের বর্ত্তমান এই মন্ত্রী-সভা বা গভর্ণমেণ্ট যদি বা রেহাই দেয় কিন্তু একথা বলতে পারি ভবিষ্যতে এই রেহাই পাওয়ার কোন সম্ভাবনা হবে না। এবং এখন যদি কিছু রেহাই দেওয়া হয়, তা শুধু সুদসমেত নয় চক্রবৃদ্ধি সুদসমেত তা ফিরিয়ে দিতে হবে এবং সেই সময় আর কোন প্রকার ওজর আপত্তিতে কুলোবে না। তাই আমি বলছি—এখনও যদি এই দেশের সঙ্গে নিজেদের স্বার্থ সমন্বয় করে এদেশের লোক যে প্রকার ট্যাক্স দেবে, ঠিক তার সমান স্তরে এসে তাদের সঙ্গে সমানে দাঁড়িয়ে যদি এই সামান্য ট্যাক্স দেওয়ার ইচ্ছা না থাকে, তাহলে বলব এই দেশে তাদের ট্যাক্স দেওয়ার জন থাকার আর প্রয়োজন করবে না।

Maulvi ABDUL WAHED: মাননীয় সভাপতি সাহেব, ইউনাইটেড কিংডমে হেড অফিস রাখিয়া ভারতে বা বাংলায় তার শাখা স্থাপনপূর্বক কোটি কোটি টাকা লাভ করিলেও যেন ট্যাক্স দিতে না হয় সেই উদ্দেশ্যে ইউরোপীয়ান দলের পক্ষ থেকে এই কৃষি আয়কর আইনের একটা ধারা সংশোধন সম্বন্ধে যে প্রস্তাব উপস্থিত করা হয়েছে, তাতে তারা চাইছেন যে তারা এই ভারতবর্ষে ও বাংলা দেশে যে সমস্ত চা বাগান, চিনির কল বা পাটের কল প্রভৃতি স্থাপন করে কোটি কোটি টাকা এদেশ থেকে লুটপাট করে, ডাকাতি করে নিয়ে যায়, সেই বিপুল আয় থেকে একটা কাণা কড়িও এই দেশকে বা দেশবাসীদের কল্যাণের জন্য দিতে তাদের ইচ্ছা নাই—সেই জন্য ট্যাক্স থেকে তাদের মুক্তি দেবার জন্য এই প্রস্তাব করেছেন। আমার বিশ্বাস আমাদের মন্ত্রী মহোদয়গণ এবং তাদের সমর্থকেরা যেভাবে ইউরোপীয়ান দলের প্রতি অনুরক্তি দেখাচ্ছেন তাতে বোধ হয় তাঁদের অবস্থাটা ঐ কাণ কাটার মতনই হয়েছে। (Mr. CHARU CHANDRA ROY: কাণ কাটা মানে কি?) তার মানে হচ্ছে জঙ্গলে একটা শেয়াল যদি চীৎকার করে উঠে তার সঙ্গে সঙ্গে যদি সব শেয়াল-গুলিই চীৎকার না করে তাহলে কাণ কেটে মরে যাবে। (Laughter.) এখানে শ্বেতাঙ্গ শেয়াল প্রভুরা যখন চীৎকার দিয়েছে তখন মন্ত্রী-সভা এবং তাদের সাঙ্গপাঙ্গরা যদি সঙ্গে সঙ্গে চীৎকার না দেয় তাহলে ঐ কাণ কাটার অবস্থা হবে। আমি বলছি এই বাংলা দেশকে এই শ্বেতাঙ্গদের দল নানা প্রকারে লুটপাট করছে। নানা দিক দিয়ে লুটে তারা এই বাংলার ধন-ভাণ্ডার খালি করছে, এবং বাংলার জনসাধারণকে নিঃস্ব করছে, পথের ভিখারী করছে। আর সেই শ্বেতাঙ্গ দলকে বাংলার বর্ত্তমান মন্ত্রী-সভা সকল বিষয়েই সমর্থন করে আসছেন এবং তাদের মত গ্রহণ করে আসছেন। কারণ তাদের সমর্থন না করলে বর্ত্তমান মন্ত্রী-সভার মন্ত্রিত্বের গদীতে টিকে থাকা মুস্কিল হয়ে দাঁড়াবে। সেই জন্য শ্বেতাঙ্গ দলের গায়ে কোন রকম আঁচড় লাগা বা কোন কিছুর ছোঁয়া লাগা মন্ত্রীরা বরদাস্ত করিতে পারেন না। কারণ শ্বেতাঙ্গ প্রভুরা যদি বেঁকে বসে তাহলে যে নিজেদের গদী নিয়ে টানাটানি পড়ে যাবে, তাই সর্ব্ব প্রযত্নে তাদের খুসী রাখতেই হবে। সেইজন্যই আমি বলতে চাই বাংলার বর্ত্তমান মন্ত্রী-সভা বিশ্বাসঘাতক মন্ত্রী-সভা—(Mr. ABU HOSSIN SARKER: কুলত্যাগী বলুন।) আমার এক বন্ধু বলছেন—কুলত্যাগী। এটা অতি সত্য কথা যে অবৈধ আনন্দের বশীভূত না হলে কেউ কুলত্যাগ বা গৃহত্যাগ করতে পারে না। কিন্তু আমি আজ মন্ত্রী-সভার সমর্থনকারীদের—বাংলার কৃষক প্রজা জনসাধারণের ভোটে নির্ব্বাচিত হয়ে আগত বন্ধুদের স্মরণ করিয়ে দিতে চাই—এই শ্বেতাঙ্গ দল বাংলার চাষীদের সর্ব্বনাশ করেছে। বাংলার পাটচাষীদের বহু শ্রমের উৎপাদিত পাট লুটপাট করে নিয়ে কোটি কোটি টাকা লাভ করছে। আর এদিকে পাটচাষী ভিটে মাটি শূন্য হয়ে নিঃস্ব হচ্ছে। এটা জেনেও কি তারা শ্বেতাঙ্গ দলের আবদার সমর্থন করবেন? আমরা চেষ্টা করছি কৃষি আয়করটা যাতে প্রকৃত কৃষক প্রজার উপর না পড়ে। কিন্তু আমি জানতে চাই যে শ্বেতাঙ্গ দল চায়ের বাগান করে কোটি কোটি টাকা লাভ করছে এই বাংলা দেশ থেকে, সেখানে যদি কিছু সামান্য টাকা দিতে হয় ট্যাক্সের বাবদ, তাও দিতে তারা রাজী নয়, এবং আমাদের মন্ত্রী-দলও তাদের মুক্তি দেবার জন্য সর্ব্বদাই প্রস্তুত এবং তারা বলছেন—"তোমাদের অধিকার দিচ্ছি—যেভাবে ইচ্ছা বাংলা দেশটাকে লুটপাট কর। আমরা তোমাদের বাধা দোবো না।" বাধা দেবে কি করে? তাহলে যে মন্ত্রিত্বই থাকে না। কিন্তু এই মন্ত্রিত্বের এক দিন ত অবসান হবেই। এবং আবার এই দেশের কৃষক-প্রজার কাছে যেতে ত হবেই। সেই জন্য আমি আমাদের কৃষক-প্রজাদের ভোটে নির্ব্বাচিত বন্ধুদের বিষয়টা ভাল করে ভেবে দেখবার জন্য অনুরোধ করবার সঙ্গে সতর্ক হতে বলছি।

Adjournment.

The House was then adjourned at 6-57 p.m. till 4 p.m. on Thursday, the 20th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Thursday, the 20th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 13 Hon'ble Ministers and 190 members.

Want of quorum.

(After the House assembled the attention of Mr. Speaker was drawn to the fact that there was no quorum. The bell was rung and there was quorum.)

Held over question.

(After held over question *257A was called.)

Khan Bahadur MOHAMMED ALI: Mr. Speaker, I would request you to hold over the question till tomorrow.

Mr. SPEAKER: Yes, held over.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Imposition of collective fines on Marwaris of Barakar in Burdwan.

114. Mr. I. D. JALAN: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that in December, 1943, the Subdivisional Officer, Asansol, served notice upon several members of the Marwari community to build up a shed which was burnt by some miscreants on 6th November, 1942?

(*b*) If so, will the Hon'ble Minister be pleased to state the reasons why a particular community was chosen for this punitive action?

(*c*) Is it a fact that previously collective fines were imposed on the residents of Barakar in the Burdwan district and out of Rs.5,000 Rs.4,900 were realised from the Marwaris only?

(*d*) If so, will the Hon'ble Minister be pleased to state the reason of choosing this particular community for such punitive action?

MINISTER in charge of the HOME DEPARTMENT (the Hon'ble Khwaja Sir Nazimuddin): The shed had been burned down on two previous occasions. On the second occasion, *i.e.*, in December, 1942, a collective fine of Rs. 5,000 was imposed on the inhabitants of Barakar, and, as it appeared that mostly the local Marwaris were involved in the offence in terms of section 3(*1*) of the Collective Fines Ordinance, 1942, most of the fine was realized from them. When the shed was burnt for the third time, suspicion immediately fell on the Marwaris and they were advised to clear this suspicion by reconstructing the shed.

Mr. ATUL CHANDRA SEN: *Will the Hon'ble Minister be pleased to state* whether the Marwaris actually paid the cost of building up the shed as required by the executive order?

Khan Bahadur MOHAMMED ALI: Yes, Sir; most of the fine was realised from the Marwaris.

Mr. ATUL CHANDRA SEN: Now that the Marwaris, as is admitted by the Hon'ble Minister, have paid the cost of the shed as required by the executive order——

Khan Bahadur MOHAMMED ALI: I did not say that. I said that most of the fine was realised from the Marwaris.

Mr. ATUL CHANDRA SEN: The answer is "When the shed was burnt for the third time, suspicion immediately fell on the Marwaris and they were advised to clear this suspicion by reconstructing the shed." Do I understand that the fines they paid were really meant for the construction of the shed or not?

Khan Bahadur MOHAMMED ALI: No, Sir. That was the collective fine imposed on the inhabitants and a large part of the fine was imposed on the Marwaris and it was realised from them.

Mr. ATUL CHANDRA SEN: From the answer do I understand the Hon'ble Minister to say that the Marwaris did not pay the cost of building the shed as required by the executive order?

Khan Bahadur MOHAMMED ALI: The question of executive order does not arise. The collective fine was imposed under the Collective Fines Ordinance of 1942 and that was not for the reconstruction of the shed.

Distribution of seed-grains in Faridpur district.

115. Mr. SHAMSUDDIN AHMED KHONDKAR: (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to state if he is aware whether seed-grains have been purchased in 1943-44 for distribution in the district of Faridpur?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the quantity of *aus* paddy, *aman* paddy, mustard, lentil, gram, wheat, *cheena* and *kaun* purchased;

(*ii*) the quantities of them that have been already distributed in each subdivision of the district; and

(*iii*) the quantities of them that are still in stock in the stores?

(*c*) Will the Hon'ble Minister be pleased to state whether seed-grain stores have been established in all the four subdivisions of the district?

(*d*) If the answer to (*c*) is in the negative, will the Hon'ble Minister be pleased to state the name of the subdivision which has not got such a store and the reason thereof?

(*e*) Will the Hon'ble Minister be pleased to state whether he is aware that there is a demand for *aus* paddy seeds from the subdivision of Gopalgunj?

(*f*) If so, will the Hon'ble Minister be pleased to state what steps Government have taken for its supply?

(*g*) Is the Hon'ble Minister aware that the Co-operative Central Bank of Gopalgunj applied to the Deputy Director of Agriculture, Eastern Circle, for the agency of purchase, storage and distribution of seed-grains?

(*h*) If so, will the Hon'ble Minister be pleased to state whether the prayer of the Central Bank has been considered by the Government?

MINISTER in charge of the AGRICULTURE DEPARTMENT (the Hon'ble Khan Bahadur Saiyed Muazzamuddin Hosain): (*a*) Yes.

(*b*) A statement showing the quantities purchased and distributed within the district and those in stock is laid on the Table. Subdivisional figures are not readily available. The undistributed stock is being sold off in the open market.

(*c*) and (*d*) Seed store godowns have so far been opened in three subdivisions, viz., Faridpur Sadar, Goalundo and Madaripur. Gopalgunj, being essentially a low-lying tract comprising mostly of *beel* areas, has not much scope for transplanted *aman* or high land *aus*. It is, therefore, proposed to distribute 430 maunds of *rabi* and fodder seeds in the subdivision for which no separate godown is considered necessary.

(*e*) and (*f*) I am informed that there is some demand for low land *aus* which is broadcast with *aman*; but the Agriculture Department is now engaged in securing high land *aus* seed for those areas where scarcity is more acute than in Gopalgunj.

(*g*) Yes.

(*h*) As no seed has been purchased or stored in Gopalgunj the question of giving an agency to the Central Bank does not arise.

Statement referred to in reply to clause (b) of unstarred question No. 115.

Seeds.	Quantity purchased.	Quantity distributed.	Quantity in stock.	
	Mds.	Mds.	Mds.	
Aus	2,267	2,210	Nil	(57 maunds shortage due to dryage and retail sale).
Aman	8,606	8,673 (including farm stock)	Nil	
Mustard	342	217	125	
Lentil	1,354	763	591	
Gram	1,607	1,242	365	
Wheat	606	312	294	
Cheena and *kaun* ..	Nil	Nil	Nil	

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Honble Minister aware that there was demand for more seeds in the month of November?

Mr. RASIK LAL BISWAS: Yes, there was some demand.

Mr. SHAMSUDDIN AHMED KHONDKAR: Was there any supply from the Department?

Mr. RASIK LAL BISWAS: It was not supplied because demands of other places were more urgent.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that there was a demand for 10,000 maunds of *aus* seeds from this subdivision?

Mr. RASIK LAL BISWAS: It is a low-lying tract and mostly consists of beel areas and this sort of seeds were not readily available and so they could not be supplied.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is it the policy of Government to distribute only the departmental seeds which are meant for high lands?

Mr. RASIK LAL BISWAS: Certainly not.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Honble Minister aware that the sowing season in the subdivision is almost over and not a grain of seed has yet been supplied?

Mr. RASIK LAL BISWAS: The kind of seed necessary for this purpose was not available at that time.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is it not the policy of Government to supply seeds suitable to the soil of the subdivision?

Mr. RASIK LAL BISWAS: Government will try their level best to supply seeds.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is it correct to say that Government have established seed-grain stores in each subdivision in view of the answer given in this question?

Mr. RASIK LAL BISWAS: Three subdivisional godowns have been established.

Mr. SHAMSUDDIN AHMED KHONDKAR: What was the reason for not starting seed-grain stores in this subdivisional headquarter.

Mr. RASIK LAL BISWAS: In this subdivision the demand was too small in comparison with other subdivisions. So, big godowns were not necessary here.

Mr. SHAMSUDDIN AHMED KHONDKAR: What were the data before the Hon'ble Minister to say that the demand was less?

Mr. RASIK LAL BISWAS: The report that has been sent by the officers concerned.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Honble Minister aware that the Subdivisional Officer and the District Magistrate submitted demand after demand by letters and by wires for the supply of *boro* seeds, *aman* seeds and *aus* seeds?

Mr. RASIK LAL BISWAS: I am not aware.

Mr. ATUL KRISHNA GHOSE: Is the Hon'ble Minister aware of the fact that because of the controlled price of paddy the department was not in a position to supply seeds whose price was much higher than the controlled price?

Mr. RASIK LAL BISWAS: The department does not always stick to the controlled price. Where necessary, it goes above that.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to state what was the controlled price of *aus* paddy and what was the price of *aus* seed in those days?

Mr. RASIK LAL BISWAS: I cannot say that off-hand.

Mr. ATUL KRISHNA GHOSE: Will the Hon'ble Minister be pleased to enquire whether it is a fact that although *aus* paddy seeds were available, because of the price control, the Department could not supply seeds to various other subdivisions?

Mr. RASIK LAL BISWAS: No; that is not the cuase.

Appointments made in certain departments of Government according to Communal Ratio Rules.

116. Babu LAKSHMI NARAYAN BISWAS: (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to state whether appointments and promotions are made in the following departments according to Communal Ratio Rules of the Government, viz.:—

(*i*) Fishery,
(*ii*) Veterinary,
(*iii*) Animal Husbandry,
(*iv*) Jute Regulation,
(*v*) Agriculture,
(*vi*) Marketing, and
(*vii*) Agriculture Development?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the present number of—

(*i*) Muslims,
(*ii*) Caste Hindus, and
(*iii*) Scheduled Castes

in each grade of officers and clerks in each of the departments referred to in (*a*)?

The Hon'ble Khan Bahadur Saiyed MUAZZAMUDDIN HOSAIN: (*a*) Yes, as far as practicable.

(*b*) A statement is laid on the Library Table.

I would, however, point out that these departments except the Fishery Department have been in existence from before the introduction of the Communal Ratio Rules which apply to new recruitment made direct and not to promotions. The figures include the total strength of the staff recruited both before and after the introduction of the Communal Ratio Rules.

Recruitment in the Subordinate Veterinary Services is made from graduates of the Bengal Veterinary College. As the number of such graduates who are Muslims or members of Scheduled Castes is not sufficient to meet the requirements of the Communal Ratio Rules, some of the vacancies ordinarily allowed to these communities have had to be filled up by the recruitment of well-qualified Caste Hindu candidates.

In the Jute Regulation Department there is no new appointment so far as the officers above the rank of Chief Inspectors are concerned. They are members of the Civil Services and only temporarily deputed to the department. It will be many years before the strength of the entire cadre of the different Civil Services is determined according to the Communal Ratio Rules which were introduced only in 1940. There has been also great difficulty in securing sufficient number of qualified Scheduled Caste candidates in this department and then all of those who come do not stick to their posts. Tempted by higher salaries in emergency departments they resign. Competition among Scheduled Caste candidates being small, they do not find any difficulty in getting these better paid posts elsewhere.

Khan Bahadur ABDUL WAHAB KHAN: With reference to the statement laid on the Library Table of the many cases where the Communal Ratio Rules were enforced and particularly with reference to the following cases, viz., of the clerks 67 are Muslims and other communities 89, and among P. L. As. Muslims are 235 and other communities 2,566, the number of Muslim Camp Assistants is 390, while the number of other communities is 457, of the Revising Officers 6 are Muslims and other communities 13 and in the clerical staff of the Agriculture Department there are 5 Muslims and 14 other communities, will the Hon'ble Minister be pleased to state the reasons as to why there is this disparity?

Mr. RASIK LAL BISWAS: Because Muslim qualified candidates were not available.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what steps Government took to find out suitable Muslim candidates to fill in the posts like P. L. As., assistants and clerks, etc.?

Mr. RASIK LAL BISWAS: Serious efforts have since been made and I think the position at present is that there is very little difference.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state whether there is any basis for him to say that there was scarcity of suitable Muslim candidates?

Mr. RASIK LAL BISWAS: Yes.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether the answer he has just now given, viz., there was dearth of suitable Muslim candidates, is only a conjecture and not based on the facts and figures supplied by the Department?

Mr. RASIK LAL BISWAS: It is based on facts and figures.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to lay on the Table the facts and figures?

Mr. RASIK LAL BISWAS: There is another cause also. The candidates were not forthcoming because they were getting higher pay elsewhere.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that due to ill-treatment of the superior officers to the poor scheduled caste subordinates there has also been difficulty in securing scheduled caste candidates?

Mr. SPEAKER: That question does not arise.

Mr. SHAHEDALI: Is the Hon'ble Minister aware that some P. L. As. who are taken in the Tippera area are Muslim graduates?

Mr. RASIK LAL BISWAS: Yes.

Maulvi MUHAMMAD ISRAIL: Is the Hon'ble Minister aware that even now there are many suitable Muslim candidates who are not getting any appointment either as P. L. As. or assistants or clerks?

Mr. RASIK LAL BISWAS: I do not deny that.

Maulvi MUHAMMAD ISRAIL: In view of the answer just now given, will the Hon'ble Minister be pleased to state whether he is trying to make up the communal differences?

Mr. RASIK LAL BISWAS: The attention of the Department has been drawn to this matter and arrangements are being made to see that this is done.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state the reason why in the Jute Regulation Department the non-Muslims in the posts of Inspectors of Jute Regulation have got a much lower ratio than they deserve?

Mr. RASIK LAL BISWAS: You mean to say that the Caste Hindus have got less?

Sj. NARENDRA NATH DAS GUPTA: Yes.

Mr. RASIK LAL BISWAS: Caste Hindus have got less because the scheduled castes will get more Their quota has not yet been filled up. Efforts are being made to fill up the gap

Mr. A. M. ABDUL HAMID: In view of the answer just now given to the question that more Muslim candidates are now available, will the Hon'ble Minister be pleased to withdraw his statement that no Muslim candidates were available?

Mr. RASIK LAL BISWAS: As soon as they will be available the posts will be filled up by them.

Mr. ATUL KRISHNA GHOSE: In view of the reply of Government, will the Hon'ble Minister be pleased to state whether considering the fact that suitable Muslim candidates are not available, they will try to import them from Arabia or elsewhere?

Mr. SPEAKER: That question does not arise.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister consider the desirability of making recruitments in such a manner as would make up the deficiency in the appointments of different communities, Hindus, Muslims and Scheduled Castes, early?

Mr. RASIK LAL BISWAS: Yes. That is under consideration.

Babu KSHETRA NATH SINGHA: Will the Hon'ble Minister be pleased to give us the definite date and year when the Scheduled Castes will get regular promotion in services and how many years it will take the Scheduled Castes to get their proper share?

Mr. RASIK LAL BISWAS: That depends on circumstances.

Maulvi ABDUL WAHED : *Sir, আমি একটা প্রশ্ন জিজ্ঞাসা করতে চাই !*

Mr. SPEAKER : এত কথার পরেও আপনার আবার জিজ্ঞাসা করবার কি আছে ?

Maulvi ABDUL WAHED : হাঁ স্যার, এত কথার পরেও আমার কিছু জিজ্ঞাস্য আছে। আমার জিজ্ঞাস্য হচ্চে গভর্ণমেণ্টের পক্ষ থেকে ওঁরা বলছেন যে মুসলমান যোগ্য candidate পাওয়া গেল না। আমি জিজ্ঞাসা করতে চাই—যে এই কথাটা কি সত্য নয়—যে নিজেদের দল বজায় রাখবার জন্য কয়েকজন Caste Hinduএর Scheduled Castes candidate নেওয়ার বিশেষ দরকার ছিল সেই জন্যই মুসলমানদের যোগ্যতা থাকা সত্ত্বেও তাদের দেওয়া হচ্চে না ?

Mr. SPEAKER : That question does not arise,

Maulvi AHMED ALI MRIDHA: Will the Hon'ble Minister be pleased to state what are the qualifications required in different categories of appointments?

Mr. SPEAKER: There are so many different cadres. The question does not arise.

Enquiry about short-notice questions.

Mr. CHARU CHANDRA ROY: Sir, I tabled two short-notice questions, say, by the first week of this month, but I have not got any answer yet.

Mr. SPEAKER: You have got absolutely no intimation?

Mr. CHARU CHANDRA ROY: No. One was about the health of Ramesh Chandra Acharya and another about Radha Raman Mitra.

Mr. SPEAKER: I will give you the information positively on Monday.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

New clause 46A.

Mr. SPEAKER: I think we were discussing the proposed new clause 46A. Is there any other speaker?

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, the amendment that has been moved on behalf of the European group, by Mr. Walker, attempts to restore by a single stroke, a single amendment, two of the deleted clauses of the Bengal Agricultural Income-tax Bill, viz., clauses 47 and 48. The amendment is no doubt well-conceived from their point of view, but it is absolutely unwarranted and uncalled for. Mr. Walker has spoken an essay and at the same time written out a debate. He has not only put forward his point of view but also has attempted to answer his possible adversaries. It is unfortunate that Mr. Rowan Hodge did not undertake to move this amendment and it was left to be moved by Mr. Walker, for Mr. Hodge was quite acquainted with the arguments that prevailed in the Select Committee against those provisions of the Bill, which the European group now seeks to restore. He would have been able to answer those arguments in a much better way than Mr. Walker, for Mr. Walker is after all not acquainted personally with the arguments that

weighed with the Select Committee in deleting those two provisions. However, he has put forward a massive argument to justify his amendment. He has brought in the recommendation of the League of Nations, the recommendations of the Royal Commission on Income-tax and he has not only passed at one bound from Geneva to London but also travelled to the farthest parts of the British Dominions to justify his point that reciprocity obtains almost all over the world. Of the two pillars on which his arguments rest one is the equitable principle of reciprocity and the other the inequity of double taxation of which he is so much afraid. If these two arguments fail, then I think he has nothing to justify his amendment. Now, so far as the principle of reciprocity in income-tax matters is concerned, that principle can only apply to certain facts And what are the facts that can attract the application of that principle? The facts are that the two income-tax measures must have the same scope and that there must be some reasonable apprehensions of overlapping in the matter of such taxation. So far as the British Income-tax Law is concerned, it is not on a par with the Agricultural Income-tax Act that is going to be enacted in Bengal. The Income-tax Act in England applies only to residents who receive their income in England. It applies not to the point of accrual, but to the point of receipt of income So far as our Income-tax measure is concerned, it is going to apply not so much to the point of receipt as to the source of income. The source of income is here limited and circumscribed by the boundaries of the province. This income-tax measure does not travel beyond those boundaries at all; whereas the Income-tax law in England does travel beyond the boundaries of England and thus taxes incomes accruing in other parts of the world beyond the shores of England. That is the great point of difference between the Income-tax law as it obtains in England and the income-tax measure that we are enacting here. Now, Sir, wherever the income-tax is imposed on the incomes received within certain territorial limits, irrespective of the consideration wherever they may accrue, the principle of reciprocity may find application there It is just for this reason that the principle of reciprocity is enacted in our Central Act, because our Central Act proposes to tax incomes received in India by residents in India wherever those incomes may have accrued and wherever the sources of income may be That being the case, Sir, the principle of reciprocity has found an appropriate place in the Central Act, but it cannot find such place in the Bengal Agricultural Income-tax Act inasmuch as the Bengal Act proposes to tax agricultural income accruing within the boundaries and limits of Bengal. As I have said before, it is not at all proposed to tax agricultural incomes accruing elsewhere. That is the fundamental point of difference between the Income-tax law as it obtains in England, or the Income-tax law as it has been enacted at the Centre and a Provincial and agricultural Income-tax law. It is just for that reason that we do not find the principle of reciprocity enacted in the Bihar Act and similarly the principle of reciprocity, I think, cannot apply to agricultural incomes arising within the territories of Bengal but received or enjoyed in England. That is also recognised in England. In the United Kingdom it is also considered that incomes arising elsewhere may be taxed in England, but there may be cases where justly no principle or reciprocity may come into play. To substantiate what I have said I would like to

quote the scope of charge to income-tax in England. Section 12 of Halsbury's Laws of England on the subject says, "The general charge and the 5 schedules operate to charge to tax a person residing in the United Kingdom in respect of his income from every source wherever such source of income is situate and to charge a non-resident person in respect of income from any source in the United Kingdom". We may be charging a non-resident person here but in respect of income from a source in Bengal, and not lying elsewhere.

Then, Sir, about the reliefs that are granted in England, the general principle is stated in section 40 of Halsbury thus: "A person who has paid a tax in the United Kingdom and in a dominion on the same part of his income can claim relief from United Kingdom tax at half the United Kingdom appropriate rate or at the dominion rate of tax, whichever is the less". This is the principle which is embodied in the Finance Act of 1920 as has been quoted by my friend, Mr. Dhirendra Nath Datta, but also in a later Act of 1927 I believe.

So, Sir, a person who pays income-tax in the United Kingdom and also in a dominion in respect of the same income can claim relief from the United Kingdom treasury. He need not be afraid at all of double taxation.

Now, to come to the details of the relief provisions under the British law—I am quoting section 637 from Halsbury: "A person who has paid by deduction or otherwise or is liable to pay United Kingdom income-tax for any year of assessment on any part of his income, who proves to the satisfaction of the Commissioner that he has paid Dominion income-tax for that year in respect of the same part of his income, is entitled to relief from United Kingdom tax paid or payable by him on that part of his income either at the rate of Dominion income-tax or at half the United Kingdom appropriate rate whichever is lower".

Then comes another provision under section 638: "Relief is granted from the payment of United Kingdom income-tax. The mere fact of paying a tax in a Dominion does not induce relief. The essential condition to be complied with is that a person shall have paid or be liable to pay tax on his income in the United Kingdom, and that some part of that income is identified and proved to have paid Dominion tax. That part which has suffered dual taxation is relieved of the tax paid in the United Kingdom up to the measure of relief given by the section".

So, Sir, there need be no reasonable apprehension of double taxation at all. Again where there is no reciprocity, that case is also envisaged in the British law. Where there is no reciprocity at all, there also relief is granted. I am quoting from paragraph 642: "Where relief is not granted in a Dominion in respect of the payment of United Kingdom income-tax a deduction is allowed in estimating income for the purposes of United Kingdom tax of an amount equal to the difference between the Dominion income-tax and the total relief allowed from United Kingdom income-tax for the period on the income of which the assessment or charge to United Kingdom tax is computed." And that point is illustrated in the footnote of page 323 of Halsbury's "Laws of England": it is illustrated in this way: "Assume that in 1930-31 Dominion income-tax paid was £50, and the total United Kingdom relief allowed was £25. In assessing the income

to United Kingdom income-tax for the following year 1931-32 a deduction of £25 is allowable from the amount of the assessment." That is how it is illustrated. This means that you can get double or entire relief in the United Kingdom where there is no reciprocity. So the apprehension of double taxation is entirely unfounded and so far as Mr. Walker's argument rests on the apprehension it falls to the ground. Why, then, Sir, the anxiety to restore the provisions that have been deleted by the Select Committee? Sir, that is very easily explainable on the part of the Britishers. After all they are a very patriotic people. They want to relieve their Home exchequer: they want to get relief if they can from elsewhere. We regret, Sir, that we are not as patriotic as they are, otherwise we would not have taken into our consideration at all such an amendment. We hear that Government may be disposed to accept this amendment. No Government, Sir, in Bengal which is anxious to be true to its charge, which desires to observe fidelity to its own people, which will not sacrifice and barter away the interests of the Province can look at this amendment at all. Why should poor Bengal give relief when relief in plenty is available to the Britishers under the British law from the British exchequer?

Sir, to sum up, my arguments are, the Bengal agricultural income-tax is on localised income, and not on anything like business or other sources dependent on or connected with trade and commerce as contemplated in the Central Act in respect of which question of reciprocity may arise. We have fixed our territorial limits and we do not charge any agricultural income derived from lands outside Bengal far less in the United Kingdom. The Central Act provides for reciprocity because in respect of the sources the Central authorities recognise no territorial limit. The Central Act stresses receipt and residence in India like the British Act. Receipt here of agricultural income derived in the United Kingdom or for the matter of that income from any land outside the province does not bring one under the charge at all. Those who will be paying tax to the United Kingdom treasury for agricultural income derived from lands in Bengal, an unfair assessment by United Kingdom,—there being no reciprocity in the matter of taxation of agricultural income between United Kingdom and Bengal—the ground for remission or relief should be urged there in the United Kingdom and not in Bengal. To prevent double taxation United Kingdom charges half the appropriate rate. Where there is no reciprocity, deduction is further allowed next year for an amount equal to the difference between Dominion income-tax and the total amount of relief from the income-tax allowed. When the receipt of dividend received by shareholders of tea companies resident in England is taxed in the United Kingdom, the resident in the United Kingdom can claim relief there—double relief if there be no reciprocity—and he need not suffer from double taxation at all. Such being the case the poor Bengal exchequer ought not to suffer by giving unwarranted relief and there can be no necessity or justification for making such a provision as the amendment under consideration seeks to do.

Mr. NISHITHA NATH KUNDU: Sir, I rise to oppose this amendment which has been moved by the European party with a view to being exempted from paying the agricutlural income-tax. There is hardly very little to add after what has been said by my friend Rai Harendra Nath Chaudhuri.

Let us examine the attitude of the European group. Certainly double taxation is not justified: nobody would support double taxation on the same income. The European members say that they do not oppose taxation, they are ready to pay tax but they are unwilling to pay tax here in Bengal. They are very willing to pay the tax elsewhere. Why, what is the reason? They are earning their income here in Bengal, and it is an agricultural income. Then why should they ask for relief when they do not oppose taxation? Mr. Stark raised a question that last evening Mr. Datta was not entitled to speak of them as foreigners, but they deserve to be said so because they had shown an attitude which clearly indicates that they are foreigners. They do not, as they say, like to oppose taxation, but they are not ready to pay the tax to the Bengal Government but to another Government. This is certainly, Sir, the attitude of a foreigner. These Europeans do not think that they are Indians. I have often heard in this Assembly House Mr. Griffiths declaring himself with pride as an Indian, but by moving this amendment the members of the European party have adequately proved that they do not feel for India and that they are never Indians. I would earnestly appeal to the Hon'ble Finance Minister not to pay any attention to this amendment, nor should he accept this amendment. If Government accept this amendment we shall have no other thing to say to them than that they are caring only for their office but they are not caring so much for Bengal and the people of Bengal.

Mr. A. F. STARK: Mr. Speaker, Sir, in spite of the reasoned and detailed arguments of my honourable friend Mr. J. R. Walker there still appears to be some misunderstanding with regard to this modest amendment. I have listened to the arguments of my honourable friend Rai Harendra Nath Chaudhuri with great respect. He has presented his case very fairly. I wish I could say the same of my honourable friend Mr. Dhirendra Nath Datta, but he has substituted tub thumping for reasoned arguments. I feel, Sir, that from his resemblance to a Hyde Park orator he must have learnt something from those foreigners, as he terms them. Perhaps if he prosecutes his studies a little further he may even learn the cure for a mind diseased.

It has been represented that this amendment is a complete surrender by Government. It has even been suggested that it is a betrayal of India's national honour. I would like in the first place to say that there has been no surrender by Government. The amendment is the shadow of the substance. The substance is contained in clauses 47 and 48 which we consider in all fairness to the tax-payer should be restored. Only clauses 47 and 48 give protection to the tax-payer against double taxation. I would ask my honourable friends to consider the terms of the proposed new clause 46A. In the first place the clause gives a discretionary power to Government to make provision by notification for granting reciprocal relief. Now, Sir, we have in this province a popular responsible Government. That Government, I submit, is not going to grant relief if it is not in the interests of the province to do so. In the second place, Sir, the new clause is only operative if corresponding relief is granted by the other country concerned; in other words, Sir, there must be a *quid pro quo*. In the third place, Sir, it has been argued as if this clause only applied to the United Kingdom.

The clause applies to other provinces. It applies to Indian States, and I feel, Sir, there is no one in the House who would say if an Indian State grants relief this province should not grant reciprocal relief. Our purpose, Sir, as my honourable friend Mr. J. R. Walker has pointed out, is not to seek any privileged position. Our purpose is to seek protection against double taxation. We will not escape payment of any tax if this clause is passed. As my honourable friend Rai Harendra Nath Chaudhuri has pointed out, relief from the tax will be obtained from the United Kingdom treasury. It will not be obtained from Bengal and Bengal will not lose a penny under this clause until it is put into operation by the Provincial Government and the Provincial Government can only do so if corresponding relief is granted. The question, as my honourable friend has pointed out, does not arise just now, but it is the question of principle with which we are concerned. Bengal cannot expect relief from other countries unless Bengal is prepared to reciprocate. I would submit, Sir, that India cannot conduct international relations on any other basis.

Sir, in conclusion it has been argued that this amendment is an affront to national honour. Well, Sir, we Britishers—and there are many in this party who have spent the greater part of their life in Bengal, who work and live here, who feel for India, and are as proud of India's honour as any of the honourable members in this House and I submit that no member of the European party would wish to do anything which detracts from India's honour in any way.

Mr. SASANKA SEKHAR SANYAL: Mr. Speaker, when the Chief Whip of the European party rose today with pomp and splendour and when further at the instance of certain members of the Government party he roared through the microphone we expected that he would be doing justice to the House at least by trying to meet the arguments and allegations which were placed against their proposed amendment yesterday. But it seems, Sir, that Mr. Stark in his—I won't say youthful folly—youthful wisdom was harbouring the thrust more which went home than was eager to meet the argument—the reason and the morale of the amendment itself. That shows that Mr. Dhirendra Nath Datta's observations went home.

Sir, after all what is the amendment for? Mr. Stark was too much in a hurry and anxiety to say that the Government did not surrender to the European party. Well, I do not know if overnight the Government have appointed the Chief Whip of the European party as their own advocate. It is for the Government to stand up and say whether they have surrendered or not. It is for the Government to make their position clear. This extra amount of haste and overzealousness on the part of the Chief Whip of the European party leads us to the old saying "The lady protesteth too much".

Sir, there are two very serious charges which were made in this House—one by the youthful Dr. Sanyal regarding some arrangement between the Government and the European party. Yesterday Mr. Stark who in moral indignation thought it fit to stand up and to repudiate—not to repudiate but to protest against Mr. Datta's remark "foreigners", the same very racy Mr. Stark probably had not the leisure or the nerves to stand up and repudiate when Dr. Sanyal made the allegation and the charge yesterday. Well protests if they are to be genuine must come at the appropriate time

Belated protests like belated professions are of no value at all. Sir, Mr. Datta was more than justified in attacking the amendment, because the amendment came not as if it was an amendment of persons and parties interested in the welfare of the Province, but because the amendment came from a party which is true to the kindred points of heaven and home. Sir, whatever Mr. Stark might say today that he or his party, like any other Indian party, is interested in the welfare of the people, it is more than amply demonstrated by this time that his party is true more to the kindred home of the United Kingdom than the heaven of India. After all, what is the charge that Mr Datta made? He said that they are foreigners and are trying to grab at what relief they might get as foreigners. The question is not whether this allegation is proper or not; it is whether this allegation is true or not I could understand if Mr. Stark had stated that it is not justifiable to attack a party like that. But, Sir, may I put a straight question as to whether he is taking objection to the remark being made or whether he is taking objection to the truth of the remark Even today, even the wisdom overnight has not urged him to say that he is standing in this House as a member interested in the welfare of the Province, as a member interested in the welfare of the country as such. Sir, I will not add much to what has been already said by Rai Harendra Nath Chaudhuri and my friend Mr Nishitha Nath Kundu besides the very cutting arguments that were advanced yesterday. But, Sir, since indignation of the European party has been aroused, since that party has today given a counter-attack to Mr. Datta by referring to the Hyde Park of Bengal but not the Hyde Park of England, I may try to meet him on his own ground. Sir, today I am reminded of a famous name, Oscar Wilde, who is not an author of this country but of Mr Stark's country. He said that when a European is in rage, he looks like a cannibal and looks at his own face in the mirror and tries to scratch at him. Mr. Oscar Wilde is not a product of this Province I hope Mr Stark will not be ashamed of him. Sir, the rage that Mr Stark has indulged in today is like the rage of a cannibal when he looks at his face in the mirror He tried to adjure indirectly He tried to give expression to a feeling of protest against Mr. Datta's observation. I would ask Mr. Stark and his party to be candid enough, to be true enough to themselves, and to rise up and say whether they stand for the good of this Province or for the good of any other country. (A member from the European Group made some remark about the Burma Front.) There is some muttering somewhere. Neither the diction nor the language is very easily understandable. Sir, you know that in our Province there is a saying that when a heroic gentleman of the masculine frame of mind cannot show his wrath outside, he comes home and browbeats and belabours his wife in his fury. These people are giving vent to their masculine rage in the cowardly atmosphere of the Assembly House. Well, Sir, the heroic stamina, the heroic fervour of the masculine rage would have been better displayed elsewhere, and I hope our friends of the European party will not expect of us that valour which is ready for them elsewhere. Sir, I am putting a straight question again to my good friend, Mr. Stark—a question that has been put in. Do you really claim here to be a foreigner or do you claim to sit as a person interested in the welfare of this Province? The Europeans have never said anything by which we

could be persuaded to believe that they are interested in the welfare of the Province just as we are. It is for them to disabuse us. But there is no hiding the fact that we are—not only of this side of the House but also others who are with the Government, they are—helpless of the feeling that these European members in this House are not the natural products of the soil but are foisted upon us as political representatives of the Whitehall. Sir, if they have to look at the matter from the political point of view, I submit here they are not to further the interests of this Province, not to see that the genuine products of this Province work shoulder to shoulder as brothers. They are here to play the game of Churchill and Amery so that brother is divided from brother to the ultimate benefit of the world outside. Truth is sometimes hard but still truth has to be taken as it is. I am not speaking in a spirit of acrimony. I am appealing to the European party as such. If they do not like to be regarded as white settlers or as foreigners, it is up to them to act and behave in such a way that the old feeling will gradually disappear. To what depths they have driven the present Government! I know I am not speaking from a low plane. I know that Government is Government and the party supporting Government is Government party. I had myself been at one time a supporter of Government. We know the difficulties of Government and we know the difficulties of the party supporting them. I am not ashamed to say that the principal difficulties for a good Government in this Province do come from the benches which are adorned by Mr. Stark and his party. I know Mr. Tulsi Chandra Goswami is between, to quote Mr. Kiran Sankar Roy, the devil and the deep sea. The deep sea is the Opposition. After all, the Opposition has raised a point of contention which it is not easy even for Mr. Tulsi Chandra Goswami to meet, but there is that devil upon the shoulder of Government and the Government party. I am appealing in the first place to the European party. Do not make it impossible for any Government in this Province to act and behave properly, to act and behave uniformly and to act and behave consistently with known principles of democracy and decorum. Sir, when the Agricultural Income-tax Bill was introduced earlier in this House, who in this House does not know that the European party created difficulties for the Government; who by this time does not know that the European party had carried on negotiations with the Ministers and the high lights of the Ministry.

For what reason? The issue is clear. The Agricultural Income-tax Bill is fast becoming unreal in comparison with what it could have been in its ordinary import and effectiveness.

Khan Bahadur MOHAMMED ALI: Sir, it is not the third reading.

Mr. SASANKA SEKHAR SANYAL: I know it is not. If Khan Bahadur Mohammed Ali has still got left in him a desire to understand and see the reality I hope he will not be impatient. During the earlier stages of the Bill the European party screwed out certain privileges from the Government. No other party as such—

Mr. SPEAKER: I am sorry to interrupt you. I am just telling you that it would be better if you confine yourself to the present amendment. These remarks may come very well at the last stage.

Mr. SASANKA SEKHAR SANYAL: You know, Sir, that I am still a practising lawyer. Sometimes it is possible for a lawyer to argue his case at lentgh at the early stage; sometimes it is possible for the lawyer to disabuse an erring judge by pointing out the relevancy and the real significance at an earlier stage. Unless the Ministry or Khan Bahadur Mohammed Ali really points out that I am irrelevant, I am not going to give way at least on this occasion.

Mr. Speaker, it appeared clearly in connection with the earlier stages of the Bill that in certain matters even Mr. T. C. Goswami had to stand up and to accept certain amendments of the European group not because those amendments were useful or in the interests of the province or of the public exchequer, but because those amendments came as a *fatwa* from the European party.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: No, it is not correct.

Mr. SASANKA SEKHAR SANYAL: Well, Sir, I might remind Mr. T. C. Goswami how like a clever lawyer he had to make the best of a bad bargain. When Rai Harendra Nath Chaudhuri and Dr. Sanyal made out certain cases regarding the powers of the Commissioner which could not be challenged on their merits Mr T C Goswami stood up and said that he had some hesitation about the utility or usefulness of the amendment of the European party, but that those who had argued against that convinced him that the amendment must be accepted. So this is the way in which the Government is being driven. I am not accusing the Government as such. I am not accusing the European party merely for the sake of accusation. I want to hold up the mirror behind the Government to make them realise where they stand and to what bottomless pit they are being goaded and driven by the European party We are in a very comfortable position here. Sixteen months we were behind the Ministry and we knew that it was useless for a Ministry to function in this country so long as the Europeans held the balance of power. Either you sacrifice your conscience, either you sacrifice the interests of the Province or you sacrifice yourselves in the din and bustle of the offices that you will have to adorn. Today probably the happiest members are those Ministers who have been relieved of their burden because they had to serve their European masters. They have tried to do so. At the same time the whips of the unreasonable and grabbing European party are there They had to swallow them. In between two tearing forces lies all our misery. We have been relieved and we have to come to our rightful place in the Opposition. But I assure my friends on the Treasury Benches that whatever we say and whatever we try to impress upon them it is absolutely free from any desire to replace them in their place. (Babu NARENDRA NARAYAN CHAKRAVARTI: "Sadhu, sadhu".) I am glad that my friend Mr. Narendra Narayan Chakravarti can at least use that expression. If we are offering our criticisms, we are offering our criticisms because even if we do not subscribe to the present Government still we are interested in seeing that the Government of the day do function like a proper Government consistent with its ideals. Even if we are hostile to the present regime still as Bengalees, still as people interested in the welfare of Bengalees, as people interested in the prestige of the Bengalee character, whoever and wherever they may be, we offer our criticisms to

them so that they may rise high and so that they may not have to fall at the feet of any person or party. If they try to do that they will have our best blessings. The Europeans will have to support this Government not for the sake of this Government, but for their own interests. The Europeans have had experience. They made an experiment with an uncomfortable and inconvenient Government. They have by this time realised the wisdom that whatever may be the character of the Government, the Government which has just gone out was the worst so far as they are concerned. Therefore, in order to maintain their own footing and to safeguard their own interests they will follow your Government like dogs, faithful and loyal. So you must realise that position. Do not follow the European party like the dogs of the party, but make the Europeans follow you like party dogs. Sir, I am giving you a piece of warning that if they are reducing the Government to a position of helplessness like this——

Mr. SPEAKER: I am sorry to interrupt you. Prayer time is well up.

Mr. SASANKA SEKHAR SANYAL: I shall continue after the prayer adjournment

Mr. SPEAKER: Yes.

(At this stage the House was adjourned for 15 minutes for prayer.)

(*After adjournment*)

Mr. SASANKA SEKHAR SANYAL: Sir, I thought that I talked the European party out, but I find that at least one person—the only one symbolical representation of that party—is present here

Sir, I was making an appeal to my friends supporting the Government and I renew that appeal In the present state of things in the political world of this country, the Europeans are bound to support that Ministry which has got the preponderance of the Muslim League for obvious reasons and I appeal to my friends who are of the League to exploit that position and not to be exploited by the Europeans. After all, their political existence is numbered so far as days are concerned, and they will try to bide their time and eke out a desperate existence by taking their saddle on that horse which will keep them for some time. For the time being, Sir, it is the Muslim League and Muslim League alone that is the ultimate shelter of the European party so far as the Indian question is concerned, and so long as that position remains, I hope members of the Muslim League and the high lights of the Muslim League party will accept that position and take as much from the Europeans as they are capable of taking without giving in an inch of their own ground.

Now, Sir, what is the position with regard to this amendment? Like spoilt children they come and make a sort of *abdar* saying, "because we have got to pay income-tax in the United Kingdom we won't pay it here". This is no argument at all. Here they think that they are suffering from double payment but my esteemed friend, Mr. Rai Chaudhuri, has made out a good case showing that they have not been making a double payment. I myself am not prepared to argue the case so far. If you have to make double payment, well, you have to thank yourselves for that. Here in Bengal you have come to earn and are making fabulous incomes in tea and

ther things, and you have got to pay something as agricultural income-
ıx: otherwise, what is the point in having a statute like this upon the
ook. Even, Sir, the members of the Land Revenue Commission when they
ought in terms of an agricultural income-tax measure as a transitional
ep towards the abolition of the permanent settlement, had not the ghost
an idea that a contingency would arise in which the Europeans would
aim exemption and that such exemptions would be considered and given
fect to by the Government of the day. After all, what is the point in
tting a measure like this on the statute book unless persons who can
ally contribute to the public exchequer are made to contribute. Tea is
ie of the prize assets of the Europeans and simply because they pay divi-
nds and their dividends are taxed somewhere—nobody knows where—
erefore they will claim exemption here, and the Minister who exists on
e suffrage of the people of this province and whose duty it is to grab as
uch as possible from all resources, will have to give them that exemption
cause they are paying it somewhere else. Double or treble or any times
payment of a tax is not the concern of ours. When they live in our
ovince and make an income in our Province, they must pay something
the Province. For example, you know the Sarker Tax. Mr. Nalini
anjan Sarker made us pay the ungraded income-tax of Rs 30 a year that
is to be assessed upon every man who is chargeable under the Indian
come-tax Act. That is a double payment We have to pay income-tax
d then in spite of your paying the income-tax you have got to pay another
x: that is a double payment, but nobody objected to that. After all,
ose who have means to pay must pay These planters from the year 1757
ve sucked the province, sucked, sucked and sucked the province of its
ood——

Mr. ROGERS HAYWOOD: Nonsense!

Mr. SASANKA SEKHAR SANYAL: Nonsense is a hallucination of
urs. Yours is a shameless blatant nonsense

Sir, these people having no argument behind their amendment, having
en forced to bring the amendment more or less as a measure of existence,
now indulging in this phraseology.

Well, Sir, for the time being I must disregard it and confine myself to
e real members of the House, members who are existing on the suffrage
the millions of the people of this province. Sir, I make it clear to my
ends of the Government party, "Do not be dissuaded by any considera-
ns of apparent propriety. These people—they have sucked your country
d my country dry; they have sucked the blood that has made them white;
at blood is not the blood of their own kingdom; it is the blood of your
thers and our mothers; it is the blood of your brothers and sisters and
r brothers and sisters; it is the blood of your children and my children;
d that is why they are merrily carrying on their existence here." We
ist make it clear that if they have to exist in this province, they have to
ist neither as masters nor as dictators, but they have to exist as camp-
llowers while they must disgorge at least a portion of that which they
ve gorged amongst themselves since 1757. Therefore, I am making an
rnest appeal to my friends of the Government party to go on with the

Bill. There are of course certain grounds of principles on which we oppose the Bill and the Government party could not see eye to eye with us in the matter. On grounds of principle and on grounds of exigency we shall offer our comments at the stage of the third reading, but that is another matter. So far as the present position is concerned, try to make the Bill progressive; try to make the Bill real; try to make the Bill such as will not open you to the charge of an odium of discrimination between the Europeans and non-Europeans. Proceed in that spirit and have our blessings; but if you cannot proceed in that way we have to fight this measure tooth and nail. Ministers ought to have a frank talk between themselves on the one hand and with the members supporting the Treasury benches on the other; make up matters amongst the Indian elements of the House; make up the matter among the Indian elements of the Coalition party; keep the Europeans at an arm's distance; take their votes but do not be deluded by them; do not be deceived by them; do not play into their hands. That is my appeal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, my honourable friend Rai Harendra Nath Chaudhuri very appropriately gave an explanation of the question of double taxation, and I must say that inasmuch as it was an exposition of the problem of double taxation I feel grateful to him for his learned discourse. I feel, however, Sir, that it is appropriate at this stage that I should explain in my humble way, and in simple and clear terms, the question of double taxation and its relation to the Bengal Agricultural Income-tax Bill

Sir, the Bengal Agricultural Income-tax Bill does not propose to tax companies as such. It taxes the agricultural income of share-holders earned through companies, and the method of collection adopted is deduction at the maximum rate at the time of distribution of the dividend, a share-holder being free to apply for refund if the rate appropriate to him is less than the maximum rate at which the tax has been deducted. The company pays no tax on its own account but pays on behalf of the share-holders the taxes deducted from their respective dividends. I may add that the tax paid in respect of the undistributed dividend cannot be recouped from anybody.

Unlike our Bengal Bill which proposes to tax incomes arising within the borders of Bengal, the United Kingdom Income-tax Act taxes not only incomes arising within the borders of the United Kingdom but also incomes earned by British residents, wherever in the world it may have arisen. This double basis of taxation in the United Kingdom leads to double taxation of some British residents. In respect of these cases of double taxation in which the income is taxed once by a foreign country outside the British Empire and then again by the United Kingdom Government, no relief is granted by the United Kingdom Treasury and the British residents in such cases have to bear the double burden. In respect of those cases of double taxation, however, in which the income arises in a country within the British Empire and is once taxed there and then by the Government of the United Kingdom, there is a provision for relief embodied, as has been pointed out, in section 27 of the United Kingdom Finance Act, 1920, as amended by the Act of 1927. According to that provision of law in the

United Kingdom, if a British resident can prove that he has paid income-tax to a country within the British Empire and has again paid tax on the same income to the Government of the United Kingdom, he is entitled to a refund from the United Kingdom Treasury, calculated at a rate equal to the rate of the Dominion tax, subject however to a maximum of half the United Kingdom rate. Thus as long as the Dominion rate is half or less than half the United Kingdom rate, the British resident earning an income in any country in the Empire has not to bear the burden of any Dominion income-tax, which the United Kingdom Government has come forward to bear. The individual in such cases is thus relieved of the burden which is borne by the State, that is to say, the tax-payers in general, in the United Kingdom.

I may mention, Sir, that the Government of the United States of America allow deduction from the tax due from its residents of the *whole* of any tax paid by them on their income from abroad. In the United States of America, therefore, the State takes upon itself the whole burden of double taxation of the individual tax-payer,—obviously as a matter of policy. And to the extent the United Kingdom Treasury agrees to afford relief to British residents the Government of Bengal surely should have no grievance.

The question of the original clause 48 of our Bill, which was rightly deleted by the Select Committee, is however different. The Government of Bengal may, in justice, object to taking upon themselves a portion of the burden on the British residents. Why should a burden, which is legitimately placed on a British resident earning an income in Bengal, be removed and distributed among the tax-payers in Bengal in general? While the Government of the United States of America bear the whole of the burden placed on their residents abroad, the United Kingdom Government bear only a portion and expect the Dominions to bear the rest. In this particular case the United Kingdom Government have not asked the Government of Bengal to bear a portion of the burden The Government of Bengal have adopted only the origin basis of taxation, and if therefore there is any double taxation of British residents, it is the United Kingdom Government who are responsible for it on account of *their* double basis taxation. Further, it is agreed among all experts on Public Finance that in schemes of relief of double taxation, a tax on income derived from *land* should go wholly to the country in which the land is situated. The four international experts—Brains, Einaudi, Seligman and Stamp—who submitted a report on Double Taxation to the League of Nations summing up the case of land said:—

> "Summing up these four considerations, we are led to the conclusion that, inasmuch as the second and third elements in economic allegiance strongly reinforce the first (origin), domicile ought to play only a slight role as compared with origin. Most countries, as a matter of fact, allow it to play no rôle at all."

Moreover, this provision of a refund by Bengal will continue to be a dead letter for a considerable time to come in view of the rates of taxation now in force in the United Kingdom. There should be no insistence on this provision like the original clause 48, when it is neither reasonable nor just.

The question of the amendment now under discussion has, however, to be differentiated from that of the original clause 48.

It is merely a permissive clause and authorises the Government of Bengal to adopt any step by way of relief of double taxation as and when necessary. Such action will almost invariably be taken after negotiation and for the purpose of protecting the interests of our own citizens. It is necessary that there should exist in law such a permissive clause, so that Government may take action in the national interest in case the necessity for such action arises in future. There is no commitment involved in the proposed new clause; it simply empowers Government to protect the interests of our people according to the needs of the time.

There has been a lot of political discussions on the amendment. I wish to state categorically that there has been no bargain between ourselves and European group. Those who have intelligently followed the discussions on the Bill in this House must have noticed that I have strenuously resisted any attempt to introduce differential treatment in regard to the vested interests. As my honourable friend Mr. Stark pointed out there has been no surrender on *our* part. It was mainly at my instance that the House defeated the amendments Nos. 332-334 of the European group in regard to clause 45. We have thus really managed to net in the whole of the ten income within our purview. What the present amendment proposes is that at some future time it will be open to the Government of Bengal, when the rate of the Bengal tax is more than half of that of the United Kingdom tax to arrange for reciprocal relief (Dr. NALINAKSHA SANYAL: Will you quote the wordings? That is not a fact.) I believe, Sir, that that time is far distant; I can hardly foresee that time, but even if that time comes, say within the next 10 or 15 years, any negotiations for reciprocal relief will involve the consideration of the interests of our countrymen as well as the question of relief, as *quid pro quo*, for British residents in India.

It has been said that we have been stampeded into accepting this amendment. (Dr. NALINAKSHA SANYAL: Do you deny that?) I deny that categorically. I think that very few of the honourable members of the Opposition have really been able to follow every item of this very technical Bill. Sir, I feel that it is logical that this provision should find place in the Act (Rai HARENDRA NATH CHAUDHURI: Question, question.) If it was a question of our depending on the numbers of the European group, then may I remind the House that on one occasion when attendance on this side of the House, that is to say, on our side of the House, was very thin indeed, we risked a division against the European group and I had on that occasion the pleasure of watching the glee, the glow on the faces, of some of the honourable members of the Opposition for the opportunity that they then had of hobnobbing with the commercial and industrial magnates of Clive Street.

Sir, may I remind the House—is it necessary to remind them? *Si monumentum quaeris, circumspice*, just look around—how one after another this Government have released on grounds of justice and statesmanship members of the Opposition who had been locked up by the previous Ministry knowing very well that they would be voting against us. This

surely does not show that we were deflected from the right path by consideration of numbers for and against us in this House. (Mr. HARIPADA CHATTOPADHYAY: এ সব কথা বলতে কি লজ্জা করেনা ? ১,৩০০ রাজবন্দী এখনও জেলে আটক রয়েছে !)

(Noise and interruptions.) We need not have taken that step. (Uproar.) We have not only not surrendered to the European party, but I think they have yielded a great deal of ground to us. There has never been a bargain of any kind with regard to the Agricultural Income-tax Bill. (Cheers and table thumping from Coalition Party benches.)

The motion of Mr. J. R. Walker that after clause 46 the following new clause be inserted, namely:—

"46A. (*1*) The Provincial Government may, by notification in the Official Gazette, make provision for the granting of relief in respect of agricultural income on which both agricultural income-tax under this Act and other income-tax have been paid.

(*2*) For the purposes of this section 'other income-tax' means any income-tax, super-tax or surtax charged under—

(*a*) any law of a Province other than Bengal in force in that Province, or

(*b*) any law in force in any Indian State, or in any part of His Majesty's Dominions, or in the United Kingdom where the laws of such Province, State or part of His Majesty's Dominions, or of the United Kingdom, as the case may be, provide for relief in respect of tax charged on income both in such Province, State or part of His Majesty's Dominions, or in the United Kingdom, as the case may be, and in Bengal, which appears to the Provincial Government to correspond to the relief which may be granted under this section."

was then put and a division called.

(When the Division bell was ringing.)

Dr. NALINAKSHA SANYAL: On a point of order, Sir. It is very unfortunate that we have to bring to your notice the fact that we have noticed that whenever it is a measure of Government you put the onus of calling a division on us by accepting the "Ayes" even when the Government members do not shout sufficiently loud. (Laughter.) It is not a matter for laughter. The Speaker is expected to exercise his function absolutely without any idea of what the Government of the day is inclined to do. We have allowed this to go on unchallenged on two previous occasions. This is the third occasion on which we have to point out most humbly that we are very much pained to see the change of attitude on the part of the Speaker.

Khan Bahadur MOHAMMED ALI: It is not merely the loudness of the voice that matters but also the number of persons.

Mr. SPEAKER: I have heard what Dr. Sanyal said on this occasion. I will say what I have got to say on another occasion.

The division was then taken with the following result:—

AYES—110.

Abdul Aziz, Maulana Md.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Motaleb Malik, Dr.
Abdul Wahab Khan, Khan Bahadur.
Abdulla-Al-Mahmood, Mr.
Abder Rahman, Khan Bahadur A.F. M.
Abdur Raschid Mahmood, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdur Rauf, Khan Bahadur Shah (Rangpur),
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Miridha, Maulvi.
Ahmed Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Brama, the Hon'ble Mr. Promhari.
Barman, Babu Shyama Prosad.
Birkmyre, Sir Henry Bart.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath,
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Corsterphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Das, Mr. Monmohan.
Dass, Babu Debendra Nath.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahamad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh,
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Khan Sahib Maulvi Md,
Hatimally Jumadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Hirtzel, Mr. H. A. F., O.B.E.
Idris Ahmed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E.
Jalaluddin Ahmed, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur aMaulvi.
Kazem Ali Mirza, Sahibzada Kawan Jah Syed.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Dr. (Bogra).
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Masud Ali Khan Panni, Al-Hadj Maulvi.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Meola, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Mr. Syed.
Mukerjea, the Hon'ble Mr. Tarakanth, M.B.E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr, Pulin Behary.
Musharraf Hossain,the Hon'ble Nawab,Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Norton, Mr. H. R., M.B.E.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhanajoy.
Sadaruddin Ahmed, Mr.
Saifruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Stark Mr. A. F,
Stevenson, Mr. R. A. H.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Therman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C.B.E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C.I.E.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

NOES—75.

Abdul Hafiz, Mr. Mia.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Khan, Mr. Syed,
Azhar Ali, Maulvi.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Banerjee, Mr. Promotha Nath.
Banerji, Mr. P.
Barat Ali, Mr. Md.
Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Bhaumik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Biswas, Mr. Surendra Nath.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Narendra Nath.
Das, Babu Madhusuth.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deisi, Mr. Narender Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Ether, Mr. Upendranath.

Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. Jogesh Chandra.
Gyasuddin Ahmed Chowdhury, Alhadj.
Habibullah, Nawab Bahadur K., of Dacca.
Hasan Ali Chowdhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jonab Ali Majumdar, Maulvi,
Kunde, Mr. Nishita Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Mookerjee, Dr. Syamaprosad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ibrahim, Maulvi.
Mukerji, Mr. Dhirendra Narayan.
Mukherjee, Mr. S.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Mustafa Ali Dewan, Maulvi.
Nandy, Maharaja Srischandra, of Cossimbazar.
Naskar, Mr. Hem Chandra.
Pasi, Sir Hari Sankar.
Rahman, Khan Bahadur A. M. L.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Sur, Mr. Harendra Kumar.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahur Rahman, Maulvi.
Yousuf Mirza.
Zaman, Mr. A. M. A.

Ayes being 110, and Noes 75, the motion was agreed to.

Clause 49.

The question that clause 49 stand part of the Bill was then put and agreed to.

Clause 50.

The question that clause 50 stand part of the Bill was then put and agreed to.

Clause 51.

The question that clause 51 stand part of the Bill was then put and agreed to.

Clause 52.

The question that clause 52 stand part of the Bill was then put and agreed to.

Clause 53.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in clause 53, in line 2, after the word "Mentioned" the word "in" be inserted. This is necessary to correct a mistake.

The motion was then put and agreed to.

The question that clause 53, as amended, stand part of the Bill, was then put and agreed to.

Clause 54.

The question that clause 54 stand part of the Bill was then put and agreed to.

Clause 55.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that in clause 55—

(1) for sub-clauses (*3*) and (*4*) the following sub-clause be substituted, namely:—

"(3) Nothing in this section shall apply to—

(*a*) the disclosure of any of the particulars referred to in sub-section (*1*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, returns, accounts, documents, affidavit, deposition, record or evidence or for the purposes of carrying into effect the provisions of this Act;

(*b*) the disclosure to an officer of the Central Government of such facts as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it on income other than agricultural income;

(*c*) the production by a servant of the Crown before a Court of any document, declaration or affidavit filed or the record of any statement or deposition made in a proceeding under section 29 or to the giving of evidence by a servant of the Crown in respect thereof."

Sir, the purpose of this amendment is to insert item (*b*) which corresponds to sub-clause (*a*) of clause (*3*) of section 84 of the Indian Income-tax Act. The Central Government helps us with the supply of information and therefore the Provincial Government ought to reciprocate.

Sir, I also beg to move that sub-clause (*5*) of clause 55 be re-numbered as sub-clause (*4*) of the same clause.

That is, Sir, obvious.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that in clause 55—

(*1*) for sub-clauses (*3*) and (*4*) the following sub-clause be substituted, namely:—

"(*3*) Nothing in this section shall apply to—

(*a*) the disclosure of any of the particulars referred to in sub-section (*1*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, returns, accounts, documents, affidavit, deposition, record or evidence or for the purposes of carrying into effect the provisions of this Act;

(*b*) the disclosure to an officer of the Central Government of such facts as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it on income other than agricultural income;

(*c*) the production by a servant of the Crown before a Court of any document, declaration or affidavit filed or the record of any statement or deposition made in a proceeding under section 29 or to the giving of evidence by a servant of the Crown in respect thereof.",

was then put and agreed to.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that sub-clause (*5*) of clause 55 be re-numbered as sub-clause (*4*) of the same clause, was then put and agreed to.

The question that clause 55, as amended, stand part of the Bill was then put and agreed to.

Clause 56.

Mr. SASANKA SEKHAR SANYAL: Sir, I beg to move that in clause 56(*1*), in line 2, after the word "publication", the words "and to approval by legislatures", be inserted.

Sir, the rule-making power of the Government has been a matter of discussion and comment from eminent scholars in Jurisprudence and Constitution all over the globe and the policy of delegate legislation has been disapproved by all progressive thinkers in the line of democracy.

Sir, it is well-known that before a measure becomes law, it has got to be passed through two houses consisting of representatives of the people, that is to say, there is no legislation unless the Legislature approves of it and what does the rule-making power propose to do. The rule-making power proposes to arm the executive with the authority of extending and expanding a particular legislative measure, and rules which are framed under the statute are as much legislative measures as the substantive sections which are passed through the Houses. And you know, Sir, that a legislation passes through the check of three legislatures—the Lower House, the Upper House and the Governor in his legislative capacity. These three checks are provided for lest in the hurry of the moment, in the anxiety of the present, measures are introduced which ultimately may be harmful to the interests of the community at large. Now, if that is applicable to the principle of legislation, it does apply also with equal force to the rules which are to be propounded under the law.

Sir, you know that this executive legislation has been described as new despotism and this new despotism has proved to be onerous and injurious in various ways in connection with different legislations that have passed through the Houses For example, you know, Sir, that the rule-making power landed the Central Government and the Provincial Government in such soils that ultimately the highest judiciaries had nothing but ridicule and contempt for them. After all, to give power to the executive is sometimes very dangerous. The executive has got to look at things from its own point of view and the executive angle of vision is neither scientific nor dispassionate. That has been amply proved in the rules framed under the Defence of India Act.

Even, Sir, in non-political legislation—for example, in the Bengal Agricultural Debtors Act—my experience as an humble lawyer during such cases in mofassil tells me that sometimes the rules have been framed which are not only in excess of the powers given under the Act but they are sometimes inconsistent with the substantive provisions of the law which have already been passed through the Houses.

Sir, our apprehension is deepened by the fact that this legislation is not only momentous in its possibility but is also pregnant with dangers following the pressure brought upon the Government of the day by vested

interests. Sir, my honourable friend Mr. Goswami in his previous speech stated that he resisted certain attempts of the European party and carried their own in the teeth of the European opposition. Even if that is so, the danger is not yet over because the Europeans are a very selfish class and they know that sometimes it is not decent to bring their own interests on the floor of the House because their motions will be commented upon, will be opposed, obstructed and censured, but they know that if they can prevail upon the Government through the back-door of the rule-making power, there will be no voice of opposition so far as their interest is concerned. Therefore, Sir, I am pointing out to the House the danger of giving such power to the Government of the day.

Sir, after all, in a democratic Government the Government is a party Government and a party Government has got its own limitations and its own dangers. The European party from the very beginning of this Bill has made its attitude clear. The European party has made it clear that there should be taxation, but the taxation should be at the cost of the bulk of the people and the vested interests which they represent should get as much exemption as possible.

Sir, we have offered our comments upon their attitude, but if they gain their point through the rule-making power, of course, our voice will not be available there. Therefore, Sir, I have proposed my amendment and I do not know what arguments will be offered by my friend the sponsor of the Bill. If they in their wisdom frame their rules, we in our wisdom will offer our comments upon them. It will not mean a costly session of the House. The rules may be framed and placed before the House just as the Motor Vehicles Rules were placed before the House. It is a matter of an hour or two and that should not be grudged. If again new rules are framed, these rules can be submitted to the vote of the House when the next session comes and there will be absolutely no difficulty in getting these rules submitted for the opinion of the House.

Therefore, Sir, on the ground of progressive principle, on the ground of ethics of legislation and on the ground of safety which we want to be assured, regard being had to the peculiar role that the Europeans are playing in relation to the Bill, I think that whatever the rules, they must be placed before the House and passed.

Sir, I move.

Mr. DHIRENDRA NATH DATTA: Mr. Speaker, Sir, I rise to support the motion that has been moved by my friend, Mr. Sasanka Sekhar Sanyal. I shall not plead the argument that has been advanced by him, but I refuse to give power to the present Executive. Under the present constitution executive powers are apparently vested in the Ministers, but they really vest in the permanent servants of the Crown. I refuse to give powers to the permanent servants of the Crown because the rules will be framed not by the Ministers but by the permanent servants of the Crown who will only look to the vested interests. This has been amply demonstrated by the rule-making power under the Defence of India Act. It has been held by the Chief Justice of the highest court of this country, the Federal Court, that the powers have really been abused by the Executive in many instances

and the rule has been found to be *ultra vires* in a recent case. So it is not safe under the present constitution with its limitations under the Government of India Act to give any power to the permanent servants of the Crown whose interests are not identical with those of the children of the soil of this country.

With these few words, I support the motion that has been moved by my friend Mr. Sasanka Sekhar Sanyal.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, like the honourable mover of the amendment and his supporter, Mr. Datta, I too am not in favour of delegated legislation, particularly when the delegated legislation becomes a skeleton legislation. But here we have a Bill which is very elaborate and leaves only minor details to rules in the framing of which some amount of promptness will be necessary. Hence I feel, that the objections which can be generally raised against delegated legislation do not apply to this Bill. I believe that it would be dangerous to both assessees and good administration to relax the rigidity in this respect. Sir, it is not delegated legislation that I am advocating by commending the clause as it is to the acceptance of the House and in asking the House not to accept the amendment

The motion of Mr. Sasanka Sekhar Sanyal that in clause 56(*1*), in line 2, after the word "publication", the words "and to approval by legislatures" be inserted, was then put and a division taken with the following result:—

AYES—70.

Abdul Hafiz, Mr. Mia.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Khan, Mr. Syed.
Badruddoja, Mr. Syed.
Banerjee, Mr. Pramatha Nath.
Banerji, Mr. P.
Barat Ali, Mr. Md.
Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Bhawmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Dr. J. M.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deloi, Mr. Narendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edser, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Giasuddin Ahmed, Mr.
Gupta, Mr. Jogesh Chandra.
Gyasuddin Ahmed Choudhury, Alhadj.
Hasan Ali Chowdhury, Mr. Syed.
Hasbem Ali Khan, Khan Bahadur Maulvi.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Manirruzzaman Islamabadi, Maulana Md.
Maqbul Hosain, Mr.
Mookerjee, Dr. Syamaprasad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Muhammad Ibrahim, Maulvi.
Mukherji, Mr. Dhirendra Narayan.
Mukherjee, Mr. B.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Nasker, Mr. Hem Chandra.
Rahman, Khan Bahadur A. M. L.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy Mr. Kamakrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mr. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Maniendra Bhusan.
Sur, Mr. Harendra Kumar.
Thakur, Mr. Pramatha Ranjan.
Tofai Ahmed Choudhury, Maulvi Haji.
Wahed Rahman, Maulvi.
Yeosuf Mirza.
Zaman, Mr. A. M. A.

NOES—104.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Metaleb Malik, Dr.
Abdul Wahab Khan, Khan Bahadur.
Abdulla-Al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasehid Mahmood, Mr.
Abdur Rashood, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdur Rauf, Khan Bahadur Shah (Rangpur).
Abdus Shahood, Maulvi Md.
Abul Fazi, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barma, the Hon'ble Mr. Premhari.
Barman, Babu Shyama Prosad.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Corsterphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Das, Mr. Monmohan.
Dam, Babu Debendra Nath.
Farhut Bano Khanam, Begum.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh.
Hafizuddin Choudhuri, Maulvi.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Khan Sahib Maulvi Md.
Hatemally Jamadar, Khan Sahib Maulvi.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Hirtzel, Mr. H. A. F., O.B.E.
Idris Ahmed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kazem Ali Mirza, Sahibzada Kawas Jah Syed.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Masud Ali Khan Panni, Al-Hadj Maulvi.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjee, the Hon'ble Mr. Taraknath, M.B.E.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Saheb-Alam, Mr. Syed.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Stark, Mr. A. F.
Suhrawardy, the Hon'ble Mr. H. S.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., O.B.E.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 70, and the Noes 104, the motion was lost

The question that clause 56 stand part of the Bill was then put and agreed to.

Clause 57

Rai JOGESH CHANDRA SEN Bahadur: Sir, I beg to move that for clause 57 the following new clause be substituted, viz.:—

"57. Any assessee who is entitled or required to attend before the Appellate Tribunal or any agricultural income-tax authority in connection with any proceeding under this Act otherwise than when required under section 39 to attend personally for examination on oath or affirmation may attend either in person or by any person duly authorised by him in writing in this behalf."

Sir, the Hon'ble Minister will find at once that this amendment of mine is an innocent one. He was pleased to accept an innocent amendment of mine to clause 7. Moreover this is not only an innocent amendment but it is also a modest amendment. If modesty has any virtue it is there. (Dr. NALINAKSHA SANYAL: Not these days.) We have finished seven chapters. We are now on the closing chapter, Chapter VIII—Miscellaneous. The complicated sections are over. I for a moment thought that after the disposal of clause 46A, no further progress was necessary because once that hurdle placed by the European party had been crossed, the Bill could have been taken as passed. However, I would now deal with my amendment. The main section runs to 52 lines and I have compressed it to 7. It is not by waving any magic wand that I have done so, but it is a fruit of experience. Our life is already complicated and it is no use adding more to those complications in our normal day to day work. You have passed a complicated Bill and I would like you to see that the administration should not be equally complicated. You must give some facilities so that it could be administered without much difficulty. It is no new thing that I have proposed. If by quoting scriptures I can give blessing to my amendment, I can do it. I shall read now from the Assam Act, section 40, which deals with the same subject. It says: "Any assessee, who is entitled or required to attend before any income-tax authority in connection with any proceeding under this Act may attend either in person or by any person duly authorised by him in writing in this behalf." I have only added "the Appellate Tribunal". So, it is nothing new that I have proposed and I believe that the Hon'ble Minister will have no difficulty in accepting this innocent and modest amendment. I would tell you how difficulties might occur. First of all from section 57 it is not clear whether the assessee can attend or not. Leaving that aside for the moment, I would deal with the clause which says, "an assessee who is entitled or required to attend may attend by a person authorised by him in writing in this behalf", so far so good, and then says, "being a relative or a person regularly employed by the assessee, or a lawyer or accountant or agricultural income-tax practitioner and not being disqualified by or under sub-section (3)". Now, Sir, we don't find any definition of the word "relative". What is meant by a relative. What sort of relative, should he be—a wife's brother or a sister's husband? That ought to have been defined to make the meaning clear. Otherwise an Income-tax Officer may create difficulty. Difficulties crop up as different authorities are mentioned. You will see in defining a "person regularly employed by the assessee" the banking company came up. As soon as you mentioned the "banking company" immediately an explanation was found necessary: that is "banking company" means a banking company as defined in the Indian Companies Act. As regards lawyer, it has been defined that "lawyer" means a Barrister-at-Law or Solicitor or any other person entitled to plead in any court of law in British India. I would draw the attention of the Hon'ble Minister to these words "in British India".

Sir, the Rulers of Indian States owning lands in British India may come under the provisions of this Act. Will you, in that case, debar a pleader of the Court of a Ruler of an Indian State to plead his Ruler's case in a

court in British India because the clause says that he must be a pleader who has practised in British India?

Then, Sir, a new set of people are going to be ushered in as "agricultural income-tax practitioners". It is not known what qualifications they will be required to possess and also how they are to be disqualified. You have made provision for disqualification but you have not made any provision for the removal of such disqualifications. Sir, it is ridiculous to think that once a person is disqualified he will remain so for all times to come. There must be some provision or some explanation as to how the disqualification can be removed. To remove all these difficulties I have suggested that if an assessee is required to attend before an appellate tribunal, he may do so either in person or be represented by any person duly authorised by him as he knows his own interest best. You may prescribe as to how an assessee should authorise a person: either by some certificate or affidavit. I suggest it may simply be as follows: I hereby authorise so and so to appear before the appellate authority or tribunal to place my case and to explain my books of accounts. That would be quite sufficient. But you have not done this and by trying to avoid one you have added a number of complications and introduced certain loopholes. I would ask you to visualize a non-Bengalee Income-tax Officer's court surrounded by pleaders one of whom happens to be his favourite. A case is called up—"Jogesh Chandra Sen hazir?", when comes his agent, Dukhaharan Majumdar. The latter is asked, "Do you hold any authority?" He says, "Yes, here it is. I am a relative of the assessee." The court says, "you must file an affidavit that you are his relative. This letter won't do, moreover Majumdar can have no relationship with a Sen" said the non-Bengalee Income-tax Agriculture Officer. Sir, I have not said these things in a jocose vein and I hope the Hon'ble Minister will take these very seriously. Sir, this is a very complicated Bill, try to make it as workable as possible. That is my appeal to the Hon'ble Minister and with that object in view I move this amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, the honourable mover of the amendment should realise that the assessee requires some amount of protection against unscrupulous agents. Therefore, some restriction about the nature of persons who should represent the assessees is necessary. Our provision is taken from the Indian Income-tax Act generally, and I submit that we have allowed a choice which is wide enough: a wider choice would be dangerous and might adversely affect the interests of the assessees.

Dr. NALINAKSHA SANYAL: Sir, I beg to move my amendment in an amended form which runs thus: that in clause 57(2)(*iv*), in line 3, after the word "prescribed" the words "and has been registered in the manner prescribed as such", be inserted.

Sir, I need hardly make a long speech in support of this amendment. It is only to clarify the position of registered practitioners that I seek to move this amendment. I do not think I need speak many words to convince the Hon'ble Minister of the justice of my amendment. With these words, Sir, I move my amendment for the acceptance of the House.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: May I say, Sir, that the only difficulty with regard to Dr. Sanyal's amendment which I am prepared to accept in spirit and substance, is the drafting of the amendment itself. Dr. Sanyal has suggested a redrafting of his own amendment. I would suggest the following redraft: "and has been registered in the manner prescribed as such a practitioner". I think that would make it clear.

Dr. NALINAKSHA SANYAL: Sir, I do not mind accepting this alteration.

Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I beg to move that for sub-clause (2)(*iv*) of clause 57 the following sub-clause be substituted, namely:—

"(*iv*) 'Agricultural Income-tax practitioner' means any graduate in law of any Indian University practising professionally before any agricultural income-tax authority."

Sir, I do not understand why Government has not put in any minimum qualification for the practitioners in agricultural income-tax courts. I do not know if Government intended to prescribe qualifications lower than Bar-at-Law, Advocate or Pleader. If that is not so, I see no reason why Government should not accept my amendment and prescribe a minimum qualification for the practitioners.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I submit that lawyers come in under item (*ii*). This item is intended for the benefit of those who are not graduates in law but may be income-tax experts. We have had experience of many gentlemen who although not technically lawyers have considerable experience of income-tax law and I think we might allow them a chance. That is the only reason why I have to oppose the Maharaja's amendment.

The motion of Rai Jogesh Chandra Sen Bahadur that for clause 57 the following new clause be substituted, viz.:—

"57. Any assessee who is entitled or required to attend before the Appellate Tribunal or any agricultural income-tax authority in connection with any proceeding under this Act otherwise than when required under section 39 to attend personally for examination on oath or affirmation may attend either in person or by any person duly authorised by him in writing in this behalf.",

was then put and lost.

The motion of Dr. Nalinaksha Sanyal, as amended, that in clause 57(2)(*iv*), in line 3, after the word "prescribed" the words "and has been registered in the manner prescribed as such a practitioner" be inserted, was then put and agreed to.

The motion of Maharaja Srischandra Nandy, of Cossimbazar, that for sub-clause (2)(*iv*) of clause 57 the following sub-clause be substituted, namely:—

"(*iv*) 'Agricultural Income-tax practitioner' means any graduate in law of any Indian University practising professionally before any agricultural income-tax authority.",

was then put and lost.

The question that clause 57, as amended, stand part of the Bill was then put and agreed to.

Clause 58.

The question that clause 58 stand part of the Bill was then put and agreed to.

Clause 59.

The question that clause 59 stand part of the Bill was then put and agreed to.

Clause 60.

The question that clause 60 stand part of the Bill was then put and agreed to.

Clause 61.

The question that clause 61 stand part of the Bill was then put and agreed to.

Clause 62.

Mr. MD. ABUL FAZL: Sir, I beg to move that in clause 62(2), line 5, for the words "three months" the words "ninety days" be substituted.

I also move that in clause 62(3), in lines 4-5, for the words "two months" the words "sixty days" be substituted.

Sir, my amendments are simple. I want to bring these figures in line with other similar figures that have been included.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I accept the amendments.

The motion of Mr. Md. Abul Fazl that in clause 62(2), line 5, for the words "three months" the words "ninety days" be substituted, was then put and agreed to.

The motion of Mr. Md. Abul Fazl that in clause 62(3), in lines 4-5, for the words "two months" the words "sixty days" be substituted, was then put and agreed to.

The question that clause 62, as amended, stand part of the Bill was then put and agreed to.

Clause 63

The question that clause 63 stand part of the Bill was then put and agreed to.

Clause 64.

The question that clause 64 stand part of the Bill was then put and agreed to.

Clause 65.

The question that clause 65 stand part of the Bill was then put and agreed to.

Adjournment.

The House was then adjourned at 7-2 p.m. till 4-45 p.m. on Friday, the 21st April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Friday, the 21st April 1944, at 4-45 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 9 Hon'ble Ministers and 183 members.

STARRED QUESTION

(to which oral answer was given)

Delay in payment of compensation to people affected in aeroplane accidents in Kidderpore.

***257A.** (SHORT NOTICE.) **Mr. D. GLADDING:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether he is aware that-

(*i*) long delays are occurring in the settlement of claims for compensation for damage to property caused by aeroplane accidents that took place in Kidderpore in May, 1943; and

(*ii*) these long delays are causing hardship to poor people whose belongings were destroyed in these accidents?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps are being taken by Government to expedite the settlement of such claims?

(*c*) Are Government considering the desirability of instituting a procedure under which immediate advances to account of such claims can be made subject to adjustment of the final amounts of the claims with the authorities concerned?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*)(*i*) and (*ii*) It is true that there was delay in disposing of this case, but sanction to the full payment to the amount recommended by this Government has now been received from the Government of India.

(*b*) Does not arise as sanction for payment has been received.

(*c*) Yes.

Mr. A. F. STARK: Will the Hon'ble Minister be pleased to state if he is aware that this aeroplane crash which occurred in Kidderpore in May 1943 destroyed the busties of three employees of the Oriental Gas Company, Limited?

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Mr. A. F. STARK: Will the Hon'ble Minister be pleased to state if he is aware that a statement of the losses of these three employees was submitted to Government in June, 1943?

Khan Bahadur MOHAMMED ALI: Enquiries were made by the Commissioner of Police as regards the claims for compensation and after that, this Government recommended payment of compensation to the Government of India. Sanction has now been received and orders have already been issued to the Commissioner of Police to make immediate payment.

Dr. NALINAKSHA SANYAL: May we know what is the compensation sanctioned by the Government of India for payment in these cases?

Khan Bahadur MOHAMMED ALI: The amount sanctioned is Rs. 7,860.

Dr. NALINAKSHA SANYAL: I want to know the amount in each of these cases.

Khan Bahadur MOHAMMED ALI:

	Rs.
Mariam Bewa and Aktar Hossain	2,700
Dhonny and her daughter-in-law	250
Budhan Rajwar	162
Abdul Aziz	100
Sita Ram Beldar	70
Chandi Belder	179
Champa Belder	312
Lakia Nunian	322
Laljit Rajoar	65
Chuttan Bhuia	277
Mangal Rajoar	80
Ganga Belder	294
Keru Bhuia	50
Ramprasad Jeswara	96
Saja Belder	348
Sundar Belder	136
Jant Ram	44
Sukka Belder	298
Suma Belder	217
Abdul Gafur	856
Ganpat Bhuia	483
Kurgur Mistri	216
Bandhu Razwar	253
Raghu Rajwar	52

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what has been basis for compensation in case of death and what has been the basis for compensation in case of total disablement?

Khan Bahadur MOHAMMED ALI: Compensations for those killed or injured who are gainfully employed are given under the War Insurance Scheme and payments in respect of destruction of private property are made *ex gratiâ*. Compensations for those who are not gainfully employed are made on compassionate grounds. As for the exact calculations in this case, it will take a long time to go through the file.

Mr. A. F. STARK: Are these payments based on the value of the losses of the people whose possessions were destroyed?

Khan Bahadur MOHAMMED ALI: Yes, Sir. The value of the loss of properties was assessed carefully by Government. After that, recommendations were submitted to the Government of India and the Government of India have sanctioned the full amount recommended by this Government.

Mr. A. F. STARK: Am I correct in understanding that the Commissioner of Police will make immediate payment of these claims?

Khan Bahadur MOHAMMED ALI: Yes, Sir. Orders were issued on the 20th of this month to make immediate payment.

Starred question No. 258.

The Hon'ble Mr. K. SHAHABUDDIN: I beg to suggest that the question may be held over in view of the absence of the Hon'ble Mr. Tarak Nath Mukerjea.

Mr. SPEAKER: The question is held over.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Home Guards in Bengal.

117. Mr. SAHEBE-ALAM: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to lay on the Table a statement showing—

(*i*) the present number of Home Guards enrolled in the Province, district by district;

(*ii*) the number of them that are (1) Muslims, (2) Caste Hindus, (3) Scheduled Castes and (4) other communities, district by district;

(*iii*) the number of (1) Adjutants, (2) Assistant Adjutants, (3) Captains and (4) Vice-Captains, district by district; and

(*iv*) the remuneration, emoluments, honorarium or salary paid to (1) Adjutants, (2) Assistant Adjutants, (3) Captains, (4) Vice-Captains and (5) members of Home Guard?

(*b*) Will the Hon'ble Minister be pleased to state—

(*i*) the powers, functions or duties of the office-bearers and members of this organisation;

(*ii*) the *raison d'être* of this organisation; and

(*iii*) whether the same (viz., *raison d'etre*) still exists for the continuance of the organisation?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) (*i*) A statement is laid on the Table.

(*ii*) The information is not readily available and as its collection would entail an expenditure of time, labour and paper which would not be commensurate with the results to be obtained Government regret that they are not prepared to call for it.

(*iii*) and (*iv*) A statement is laid on the Table.

(*b*)(*i*) A copy of the Bengal Home Guard Rules which contain the required information is laid on the Library Table.

(*ii*) The Home Guard was formed in response to a large volume of public opinion which demanded the creation of a countrywide organisation consisting of a trained and disciplined body of men to assist in preserving peace and order, aid and assist evacuees and refugees, stiffen and improve morale by discounting and discrediting false rumours and in the areas more immediately exposed to the danger of possible enemy action to watch for and report to the appropriate military and civil authorities anything of a suspicious nature such as crashed aircraft or concentrations of boats, etc.

(*iii*) Yes. In addition to its other duties the Home Guard is now rendering valuable assistance in patrolling and guarding communications and places of special importance. The value of these duties has been recognised by the Government of India which has agreed to bear one-third of the cost of the organisation.

Statement referred to in reply to clause (*a*)(*i*) *of unstarred question No. 117.*

Present number of Home Guards enrolled in the Province, district by district up to first half of March, 1944:—

Home Guard Parties.

(Generally 30 members in each party.)

Burdwan	108
Birbhum	68
Bankura	165
Midnapore	154
Hooghly	189
Howrah	122
24-Parganas	342
Nadia	154
Murshidabad	68
Jessore	224
Khulna	156
Rajshahi	119
Dinajpur	733
Jalpaiguri	193
Rangpur	576
Bogra	240
Pabna	121
Malda	76
Dacca	193
Mymensingh	524
Faridpur	217
Bakarganj	795
Tippera	671
Noakhali	169
Chittagong	Not reported.

6,377 parties or 6,377 × 30 = 191,310 Home Guard members.

Statement referred to in reply to clause (a)(iii) and (iv) of unstarred question No. 117.

(iii) (1) Number of Adjutants, district by district:—

Burdwan	2
Birbhum	1
Bankura	1
Midnapore	4
Hooghly	3
24-Parganas	4
Nadia	2
Murshidabad	1
Jessore	3
Khulna	2
Rajshahi	2
Dinajpur	1
Jalpaiguri	2
Rangpur	2
Bogra	1
Pabna	1
Malda	1
Dacca	4
Mymensingh	6
Faridpur	2
Bakarganj	4
Tippera	4
Noakhali	2
Chittagong	3
Total	60

(2) No Assistant Adjutants have yet been appointed.

(3) and (4) Number of Captains and Vice-Captains appointed district by district:—

	Up to the first half of March, 1944.
Burdwan	125
Birbhum	185
Bankura	165
Midnapore	227
Hooghly	145
Howrah	122
24-Parganas	498
Nadia	286
Murshidabad	113
Jessore	223
Khulna	394
Rajshahi	176
Dinajpur	594
Jalpaiguri	349
Rangpur	824
Bogra	183
Pabna	166
Malda	110
Dacca	278
Mymensingh	629
Faridpur	254
Bakarganj	811
Tippera	719
Noakhali	185
Chittagong	Not reported.
Total	7,762

(*iv*) (1) Adjutants get a pay of Rs. 150 per mensem *plus* a fixed travelling allowance of Rs. 75 per mensem and office allowance of Rs. 25 per mensem.

(2) Assistant Adjutants will, when appointed, get a pay of Rs. 50 per mensem *plus* a fixed travelling allowance of Rs. 25 per mensem.

(3), (4) and (5) Captains, Vice-Captains and members of the Home Guard receive no fixed pay. They receive occasional payments from block grants and special rewards for good work.

Mr. ATUL CHANDRA SEN: With reference to answer (*b*)(*ii*); will the Hon'ble Minister be pleased to state whether the Home Guards had occasion to report on crash of aircrafts or concentration of boats?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Mr. PRAMATHA RANJAN THAKUR: With regard to the statement made regarding Home Guard parties, will the Hon'ble Minister be pleased to state in view of the fact that Mymensingh is much bigger than Bakarganj in area and in population, why the number of Home Guards is 795 in Bakarganj and 592 in Mymensingh? What is the principle adopted in appointing Home Guards in different districts?

Khan Bahadur MOHAMMED ALI: I could not follow what the honourable member means by principle. So far as the Home Guards organisation is concerned; in one party there are 30 members and the starting of these parties depends upon adjutants. Government have not appointed all the adjutants necessary for extending the organisation throughout the province. Some appointments are going to be made very shortly when this organisation will be put on a sounder basis throughout the Province.

Dr. NALINAKSHA SANYAL: With reference to answer (*b*)(*ii*), where it is stated that the Home Guard was formed in response to a large volume of public opinion, will the Hon'ble Minister be pleased to state whether the organisation set up is in line with the public demand expressed in this connection?

Khan Bahadur MOHAMMED ALI: The then Hon'ble the Chief Minister explained this policy on the floor of this House on the 15th September, 1942, and accordingly the statement herein made that it was formed in response to public opinion is taken from that statement of the then Home Minister.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that subsequent to that statement a scheme was drawn up for enlisting the sympathy of various political parties in the Province to organise the Home Guards on a more representative basis?

Khan Bahadur MOHAMMED ALI: I have stated on the floor of this House previously that persons who were recruited were not taken as representatives of any political organisation but they were taken as individuals.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that a scheme was prepared for organising Home Guards or Village Guards in which the central controlling authority was to have been exercised not by the Police but by some other officer of Government?

Khan Bahadur MOHAMMED ALI: So far as I am aware, since 24th April, 1943, there has been no such proposal.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if there is any organisational change in the composition or in the reduction of the Home Guard under contemplation of the present Government?

Khan Bahadur MOHAMMED ALI: There have been some changes. One of them is the proposal of appointment of assistant adjutants in order to strengthen the organisation and to make the organisation more representative. Another is to start Home Guard parties in outlying places where it is not possible for adjutants to reach.

Dr. NALINAKSHA SANYAL: What has happened to the scheme of revising the Home Guards organisation in line with the public opinion that has been referred to in answer (*b*)(*ii*) whereby the active co-operation of the Congress and other political parties was assured on the basis of a formula prepared by Government and accepted or approved of by the President of the Indian National Congress?

Khan Bahadur MOHAMMED ALI: I have already stated that the statement made in reply to answer (*d*)(*ii*), namely, that it was formed in response to a large volume of public opinion, was made because the then Chief Minister stated on the floor of the House on the 15th September as to how this organisation came into existence and gave an outline of the policy for the formation of the Home Guard organisation. So far as the honourable member wants to know whether there has been any revision I might say that some rules regarding the conduct of this organisation has been changed by the present Ministry.

Dr. NALINAKSHA SANYAL: Sir, my last question was, what has happened to that scheme which was generally approved by the President of the Indian National Congress and so far as my information goes which was also accepted and recommended by the then Cabinet of the Bengal Government?

Khan Bahadur MOHAMMED ALI: He refers to something which might have happened during the régime of the last Ministry. We are not aware of any such scheme at present.

Dr. NALINAKSHA SANYAL: Has the attention of the present Government ever been drawn to a scheme of organising Home Guards in a manner which will inspire greater public confidence?

Khan Bahadur MOHAMMED ALI: So far as the first part of the question is concerned, the answer is in the negative; but so far as latter part is concerned, I believe, the organisation already enjoys public confidence.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether the appointments of adjutants have been made according to the communal ratio rules?

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state the number of Muslim and Scheduled Caste adjutants?

Khan Bahadur MOHAMMED ALI: I want notice; but I might state that recently some adjutants have been selected for training and the full strength of adjutants, when appointed, will be in conformity with the communal ratio rules.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what is the present position of the Home Guards in relation to the district police authorities and also in relation to the district executive authorities?

Khan Bahadur MOHAMMED ALI: I refer the honourable member to the Bengal Home Guard Rules, a copy of which has been placed on the Library Table.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that public opinion referred to in (*d*)(*ii*) condemned the placing of Home Guards under the direction of the district police?

Khan Bahadur MOHAMMED ALI: We are not aware of any such public opinion. I have already stated that public opinion in this reply refers to public opinion in possession of the then Hon'ble the Chief Minister.

Dr. NALINAKSHA SANYAL: Has any statement or any assurance been given by the present Chief and Home Minister of Government with regard to the consideration of the proposal of revising the constitution of the Home Guard to make it more amenable to public opinion?

Khan Bahadur MOHAMMED ALI: I have already stated that the present Chief and Home Minister has revised the Home Guard organisation to a certain extent.

Dr. NALINAKSHA SANYAL: What is that extent?

Khan Bahadur MOHAMMED ALI: To give details I must ask for notice.

Mr. ABUL HOSAIN AHMED: With reference to answer (*a*)(*ii*), will the Hon'ble Minister be pleased to state the specific reason why no attempt was made to collect the information asked for for the information of the House?

Khan Bahadur MOHAMMED ALI: I might explain that this is not readily available and that its collection, as I have already stated, would involve considerable expenditure of time, labour and money which would not be commensurate with the results to be achieved.

Family allowance of security prisoner Sj. Radha Raman Mitra.

118. Dr. SURESH CHANDRA BANERJEE: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that—

(*i*) Sj. Radha Raman Mitra, of village Burichang, police-station Burichang, district Tippera, at present a security prisoner in Rajshahi Central Jail, has father, mother and father's sisters as family members;

(*ii*) the family has no source of income;

(*iii*) the family was dependent on the incomes of Sj. Radha Raman Mitra of about Rs.50 a month derived from agency in books and medicines;

(*iv*) he was at first granted a family allowance of Rs.15 a month;

(*v*) it has from April, 1943, been increased to Rs.30 a month; and

(*vi*) the prices of all articles having gone up the aforesaid allowance is inadequate for the maintenance of his family?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state whether he is considering the desirability of increasing his family allowance?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) (*i*) and (*ii*) Yes.

(*iii*) No.

(*iv*) Originally he was granted Rs.10 per mensem and this was increased to Rs.15 per month subsequently.

(*v*) Yes; this is second increment.

(*vi*) The allowance has been increased to Rs.30 per mensem under the present liberal policy in consideration of the present high prices of foodstuffs and the question of adequacy or inadequacy of the increased allowance does not arise.

(*b*) No.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*)(*vi*), will the Hon'ble Minister be pleased to enlighten the House why he calls the Government policy liberal, having granted an allowance of Rs. 30 per month to a family of four or more members in these days of abnormally high prices?

Khan Bahadur MOHAMMED ALI: I would point out to the honourable member that at first he was granted an allowance of Rs. 10 which was subsequently increased to Rs. 15. Then under the present liberal policy of Government the amount was doubled to Rs. 30 per month.

Mr. ATUL CHANDRA SEN: Is the Hon'ble Minister aware that the prices at present are abnormally higher than the prices prevailing when the allowance was first fixed?

Khan Bahadur MOHAMMED ALI: That is one of the reasons why the allowance was increased. But I call it liberal because previously he was not even granted that amount which was subsequently given to him. The previous Government which was supported by the honourable member did not consider it suitable to grant more than Rs. 10 or Rs. 15.

Mr. ATUL CHANDRA SEN: Is it in proportion to the rise in the cost of living indices?

(No answer.)

Mr. CHARU CHANDRA ROY: With reference to question (*a*)(*iii*), and the answer thereto, will the Hon'ble Minister be pleased to tell the House whether the word "No" in the answer relates to the first part of the

question that the whole family was dependent on his income or to its second part, namely, that his income was Rs. 50 or to both?

Khan Bahadur MOHAMMED ALI: To both.

Mr. CHARU CHANDRA ROY: With reference to question (*a*)(*ii*) and the answer thereto, will the Hon'ble Minister be pleased to state what was the source of income of this big family?

Khan Bahadur MOHAMMED ALI: I might state that the family of this security prisoner has not been deprived of any legitimate source of income by his arrest and detention as he had no permanent income before his arrest and all he could earn from canvassing, etc., used to be spent by him on himself.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House whether any enquiry was made regarding this?

Khan Bahadur MOHAMMED ALI: Yes, Sir. I might say that allowance was given practically on compassionate grounds.

Mr. CHARU CHANDRA ROY: When this allowance was granted to Radha Raman Mitra's family, will the Hon'ble Minister be pleased to tell the House whether on enquiry Government found that Radha Raman Mitra did not earn anything to maintain his family?

Khan Bahadur MOHAMMED ALI: That is not the statement. He did earn but he did not maintain his family. Whatever he earned, he spent on himself.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government consider earning through agency in books a legitimate source of income?

Khan Bahadur MOHAMMED ALI: Sir, I could not hear the question.

Mr. SASANKA SEKHAR SANYAL: The answer that was given by the Hon'ble Parliamentary Secretary was that his family was not deprived of any legitimate source of income and now immediately before I stood up the answer was that he did earn from an agency in books. I therefore put the supplementary question as to whether earning through agency in books is a legitimate source of income according to Government.

Khan Bahadur MOHAMMED ALI: Yes, Sir, it is a legitimate source of income. But I might explain that my statement that he used to earn is also correct but he did not maintain his family. By that I mean that whatever he earned, he used to spend on himself and his family was not deprived of any income by his arrest and detention.

Mr. SASANKA SEKHAR SANYAL: Is it the Government's information that no portion of his earning was used by the family?

Khan Bahadur MOHAMMED ALI: No regular portion of his earning was given to his family.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Parliamentary Secretary be pleased to state what exactly he means by "no regular portion"?

Khan Bahadur MOHAMMED ALI: By that I mean he did not contribute regularly to the maintenance of the family.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether any enquiry was made as to the extent of contribution that was made by this gentleman to his family?

Khan Bahadur MOHAMMED ALI: Yes, an enquiry was made and it was revealed that he did not maintain the family.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what is the information of the Government as to the source of maintenance of the family when he was outside jail?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Mr. SASANKA SEKHAR SANYAL: In view of the fact that he is not aware of the source of the maintenance of the family, will the Hon'ble Minister be pleased to reconsider his categorical answer that his income was not regularly used by the family?

Khan Bahadur MOHAMMED ALI: I may now say that his father was an employee of a spice merchant and his father's salary was Rs. 10 a month with board, and his family consists of his parents and an aunt and the earning of his father went towards the maintenance of the family.

Mr. SASANKA SEKHAR SANYAL: Is it the Government's information that no portion of his average income of Rs. 50 per month was used by the family but that his family was dependent exclusively upon the Rs. 10 a month of the father?

Khan Bahadur MOHAMMED ALI: It was dependent largely on the income of the father.

Mr. SASANKA SEKHAR SANYAL: Is it Government's information that this family of parents and aunt and some other members referred to by the Parliamentary Secretary depended entirely and exclusively upon this Rs. 10 of the father?

Khan Bahadur MOHAMMED ALI: I said the family was dependent exclusively upon the income of the father.

Mr. SASANKA SEKHAR SANYAL: My question has not been answered. My question is, is it Government's information that this Rs. 10 is the platform of the maintenance of the family and that no regular portion of the Rs. 50 of the son was used by the family?

Khan Bahadur MOHAMMED ALI: I never stated that he used to earn Rs. 50 a month.

Mr. SASANKA SEKHAR SANYAL: Whatever the present statement of the Parliamentary Secretary may be, there is nothing in the answer which has been given to the categorical question mentioning Rs. 50—there is no denial by Government and therefore I am proceeding——

Khan Bahadur MOHAMMED ALI: There is the denial referred to in answer (*a*)(*iii*) saying "No" to the entire question.

Mr. SASANKA SEKHAR SANYAL: The family was dependent—that is your answer. What is the Government's information revealed by the enquiry regarding the actual amount or the approximate amount that was earned by Radha Raman Mitra through this agency in books?

Khan Bahadur MOHAMMED ALI: He had no fixed income.

Mr. SASANKA SEKHAR SANYAL: What was the average income according to Government's information?

Khan Bahadur MOHAMMED ALI: I would ask for notice but it was less than Rs. 30 per month.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister consider the desirability of sending back the question and answer to the department concerned with a view to eliciting further information in this matter?

Khan Bahadur MOHAMMED ALI: It is not considered necessary. If the honourable member would like any information on a particular point and if he gives notice, that will be answered.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell the House whether this Radha Raman Mitra is laid down with paralysis in the Rajshahi Jail?

Khan Bahadur MOHAMMED ALI: I ask for notice.

(At this stage the House was adjourned for 15 minutes.)

(After adjournment.)

NON-OFFICIAL RESOLUTION.

Khan Bahadur Haji BADI AHMED CHOWDHURY: I beg to move that this Assembly is of opinion that Government should at once suspend the realisation of the education cess in Chittagong Division.

Mr. Speaker, Sir, আমি চট্টগ্রাম জেলার শিক্ষাকর সম্প্রতি স্থগিত করিবার জন্য যে resolution আনয়ন করিয়াছি, এসম্পর্কে পূর্বে আমি এক বিস্তারিত বক্তৃতা দিয়াছি। আমার যে কথাগুলি বলিবার বাকি ছিল সেই কথাগুলি এখন বলিতে ইচ্ছা করি। চট্টগ্রামে শিক্ষাকর কেন স্থগিত করা হইবে তার বিশেষ কারণ আমি আপনাদের কাছে বর্ণনা করিতেছি। চট্টগ্রাম বাংলা দেশের অন্যান্য জেলার মতন নয়। গত কল্যকার গেজেটে ঘোষণা করা হইয়াছে যে চট্টগ্রাম জেলার চাউলের দর টাকায় দেড় সের। কিন্তু প্রকৃত অবস্থা তা নয়। গত পরশু দিন রেজেষ্টারী ডাকে যে চিঠি পাইয়াছি তাহাতে লিখিয়াছে চট্টগ্রামে চাউলের দর ১ টাকায় এক সের আধ পোয়া, এক সের এবং এক সেরের নীচে। এই অবস্থায় যাহাদের হাতে টাকা পয়সা আছে তাহারাও টাকা দিয়া প্রয়োজনমত চাউল পাইতেছে না। গভর্ণমেণ্ট ১২ই এপ্রিল তারিখে Civil Supply Department হইতে চাউলের মূল্য নিয়ন্ত্রণ করিয়া একটা ঘোষণা প্রচার করিয়াছেন। তাহাতে চাউলের মূল্য চাষীদের বেলায় ১৪৲ টাকা মণ নির্দ্ধারণ করিয়াছেন। ১২ই এপ্রিল এই ঘোষণা করা হয়; ৬ই এপ্রিল গেজেটে ঘোষণা করা হইয়াছে যে, চট্টগ্রামে চাউলের দাম টাকায় /২৷৷০ সের। গভর্ণমেণ্ট control করার পরে এখন আবার ২০শে এপ্রিল তারিখের গেজেটে বলা হইয়াছে সেখানে চাউলের দাম টাকায় /১৷৷০ সের। যে গভর্ণমেণ্ট নিজের অর্ডার তাদের কর্মচারীদিগকে এবং দেশবাসীকে বানাইতে পারিতেছেন না সে গভর্ণমেণ্টের পক্ষে দেশের কোটি কোটি টাকা লইয়া ছিনিমিনি খেলা হইতে বিরত হওয়াই আমি

ন্যায়সঙ্গত বলিয়া মনে করি। আমার আর একটা কথা এই যে, গভর্ণমেণ্ট চট্টগ্রাম জেলার কক্সবাজারে যে ধান্য ছিল, সেই ধান্য, যখন requisition করিয়া নিয়া নেন তখন কক্সবাজারের ধান্য সেখানকার লোকের পক্ষে যথেষ্ট ছিল। তখন যেখান হইতে requisition করিয়া ধান্য নিয়া গিয়াছেন এখন সেখানে লোকের খাওয়ার ধান্য দেওয়া সম্ভব হইতেছে না। এ অবস্থায় যারা ধান্য ও চাউলের কারবার করে, তাহাদের নিকটও বিক্রয়ের যোগ্য ধান্য বা চাউল নাই। গভর্ণমেণ্ট কোথাও হইতে এখন supply দিতে পারিতেছেন না। সুতরাং আগে মরিয়াছে গরীব এবং ফকির; এখন মরিয়া যাইতেছে দেশের সাধারণ মধ্যবিত্ত, অল্প বেতনভোগী কর্ম্মচারিগণ এবং সামান্য তালুকদার শ্রেণী। চট্টগ্রামের তুলনা বাংলার অন্যান্য জেলার সঙ্গে হয় না। আপনারা বাড়ী ফিরিয়া যদি এই সপ্তাহের গেজেটটা দেখেন তাহা হইলে দেখিতে পাইবেন—নদীয়া, রাজশাহী, দিনাজপুর, জলপাইগুড়ি, মালদহ, বগুড়া এই সমস্ত জেলায় টাকায় ৵৩।৷০/৵৩৸০ সের হিসাবে চাউল বিক্রয় হইতেছে; একই রাজার শাসনে, একই Civil Minister এর অধীনে বাংলার আর একটা জেলায় চাউল টাকায় এক সের দরে বিক্রয় হইবে—এরকম অত্যাচার অবিচার দেশের লোক আর সহ্য করিতে পারিতেছে না। Ministerগণ চেষ্টা করিতেছেন বর্ষাকালে দেশের লোকদের বাঁচাইবেন। কিন্তু বর্ষা সমাগমের বহু পূর্ব্বে দেশের লোক মারা যাবার উপক্রম হইয়াছে। আমি মধ্যখানে বাড়ী গিয়াছিলাম। তখন দেখিয়াছি দেশে কৃষিকর্ম্ম প্রায় বন্ধ। Military workerএর গ্রাম হইতে অনেক চাষবাস বন্ধ হইয়াছে। তাছাড়া চট্টগ্রাম জেলার কয়েকটি থানায়ও গ্রামে গরু এক রকম নাই বলিলেই হয়। অনেক চাষী, আমি নাম দিতে পারি,—(Khan Bahadur Maulvi FAZLUL QUADIR: ও সব মিথ্যা কথা।) এখানে আমাদের চট্টগ্রামের একজন Municipality member যাঁর সঙ্গে পাড়াগাঁয়ের কোন সম্পর্ক নাই তিনি বলিতেছেন এসব মিথ্যা কথা। উজানচেইয়া গ্রামের লোক, তার নাম আবদুল জলিল তার ৪০টা গরু ও মহিষ ছিল, তার মধ্যে একটাও নাই। গভর্ণমেণ্টের পদলেহন করিয়া সত্যকে মিথ্যা এবং মিথ্যাকে সত্য বলিয়া প্রচার করিয়া প্রকৃত সত্যকে মিথ্যা বলা খান বাহাদুরের মুখে শোভা পায় না। (Maulvi MD. ISRAIL: আপনার মুখেই শোভা পায় না।) আমার কাছে আর একটা চিঠি উপস্থিত আসিয়াছে, তাহাতে মিথ্যা কি সত্য তার প্রমাণ রহিয়াছে। মৌলভী করিমদাদ চৌধুরী লিখিয়াছেন "আমাদের গ্রামে রোজ ৩৮টা হইতে ৪০টা গরু মারা হইতেছে: তার ফলে অনেক পরিবারে একটা গরুও অবশিষ্ট নাই। এই অবস্থায় অনেক চাষের ভাল জমি পতিত থাকিবে"।

এই সঙ্গে আর একটা কথা বলিতেছি, চট্টগ্রামের অনেক গরীব লোক লবণ বিক্রয় করিয়া নিজের জীবিকা নির্ব্বাহ করিত। এই বৎসর ৪ খানা "ওয়্যার হাউস" করিয়া লবণ বিক্রয় লোকের ইচ্ছামত করার পথ বন্ধ করা হইয়াছে। তাতে ফল হইয়াছে লবণ তৈরী করিয়া বাহিরে আনার জন্য বাধা হওয়ায় এবং পুলিশের কাছে দেওয়ার অর্ডার হওয়ায় পুলিশের কাছে লোকে ঘেসে না, আর হাটে বাজারেও আনে না। এ অবস্থায় আমাদের বেঁধে কোপ না মারিয়া আমাদের স্বয়ং আসামভুক্ত করিয়া দিন, তখন মরিয়া যাই—যদি গুলিতে না হয় ত বোমাতে—তাহা সহ্য হইবে। কিন্তু আমাদের চক্ষুর সামনে আমাদের স্ত্রী পুত্র উপবাসে মারা যাইবে এটা আমাদের কোন লোকের পক্ষেই সহ্য হইতে পারে না। এই অবস্থায় আমি Hon'ble Minister তমিজুদ্দিন খান সাহেবকে অনুরোধ করিতেছি যে তিনি চট্টগ্রামে যাইয়া দেশের দুরবস্থাটা দেখুন, এবং যদি আমার কথা সত্য হয় তবে আমার এই resolutionটা গ্রহণ করিয়া সম্প্রতি শিক্ষা খাত বন্ধ করিয়া অন্ততঃ কিছু অর্থ সাহায্য হিসাবে দেশে দান করুন।

আর একটা কথা মন্ত্রী মহোদয়কে বলিতেছি। তিনি হয়ত বলিবেন যে যদি শিক্ষা ট্যাক্স বন্ধ করা হয় তাহা হইলে প্রাইমারী শিক্ষা বন্ধ হইবে। তাহার উত্তরে আমি বলিতেছি যে পূর্ব্বে ১১ কোটি টাকায় গভর্ণমেণ্ট পরিচালিত হইয়াছে সেইখানে ৩৮ কোটি টাকায় গভর্ণমেণ্ট পরিচালিত হইতেছে। সামান্য কয়েকটি শিক্ষকের বেতন Civil Supply বিভাগ হইতেই টাকাটা দিয়া চালাইয়া দিতে পারেন। যেমন বর্ম্মা প্রত্যাগতদের জন্য বহু লক্ষ টাকা দান হইয়াছে—এ দেশের গরীবদের জন্যও বহু টাকা দানের বাবদ খরচ করা হইয়াছে, সেইরূপ এই দুর্বৎসরে আমাদের প্রাইমারী শিক্ষার জন্যও আপনারা কিছু দান করুন।

Khan Bahadur Maulvi FAZLUL QUADIR: Mr. Speaker, Sir, I strongly oppose the resolution moved by my friend Khan Bahadur Haji Badi Ahmed Chowdhury——

Khan Bahadur Haji BADI AHMED CHOUDHURY: মিউনিসিপ্যালিটির লোক হওয়ার দরুণেই আপনি এই প্রস্তাবটা নিয়ে এত গোলমাল আরম্ভ করিতেছেন। পল্লী গ্রামের লোক হইলে করিতেন না।

Khan Bahadur Maulvi FAZLUL QUADIR: Sir, on the representation of the whole of Chittagong when the Hon'ble Chief Minister went there in 1939 in order to introduce and levy education cess, all the people, whether Hindus, Muslims or others, supported his view except a few interested people. The Bill was passed and effect was given to it.

My friend Khan Bahadur Haji Badi Ahmed Chowdhury was a zamindar's *jotedar* and now thinks himself to be a zamindar and tries to see that poor people like tenants, agriculturists, *bargadars*, etc., are not trained and educated because if they are educated the interests of the zamindars will suffer; they will not be able to oppress them. These *jotedars* are sucking the blood of the poor cultivators; they are robbing the poor cultivators; therefore they want to hamper primary education in their own interest, to keep the poor people always in darkness. Being a Haji he is speaking against education, whereas Islam enjoins that every person should be educated. His plea is that Chittagong is in a distressed condition. I admit that some people of Chittagong are in distress and no doubt thousands of people are dying. That is a separate question, and the education cess is a different question. He says I know nothing, but I represent five *thanas* with a population of 2½ lakhs. He says that I am a man of the town, but I have very close personal connexion with the village people. It is meanness on his part to make such personal attacks. My contention is for realising the education cess, and his contention is against that cess.

Then he has given some descriptions that the conditions of the people in Chittagong are such that they are unable to pay the cess. My contention, however, is quite different. He says that people there are in distress. I say that some people are, but not all. Surely there is no other place in Bengal where thousands of people are employed as in Chittagong. People who are fit to work are earning money which they never used to earn before.

As regards *jotedars*, they used to pay these labourers 3 annas or 4 annas a day and some *dal-bhat*. They are sucking the blood of these poor people. They want that these agriculturists should always remain in ignorance and in darkness. They won't educate them themselves and they won't allow

them to go to Government for the purpose of getting their grievances redressed. They want these poor people to be ever working under them as slaves. These *jotedars* should be taxed for the purpose of giving mass education. Khan Bahadur Haji Badi Ahmed Chaudhuri says that people are in distress. I agree that some people are but other people are in good position. They are getting high prices for all foodstuffs and poultry and other things which they can produce. They get now four or five times the price which they used to get in the past. Money is in circulation. Money is so cheap. The average amount paid is 8 annas only as cess by the poor. The whole fundamental basis is if you want to give technical education or industrial education to the people you must give them first primary education. All sorts of developments rest on primary education. All these things have been discussed in detail some years ago. It is useless for me to go into them again at the present moment.

(Here he quoted an Arabic saying.)

Even such a thing my friend, the Haji Sahib is opposing:

Now, Sir, what is the condition of Chittagong ?

খাজনা তমাদির মামলা

এ বৎসর চট্টগ্রামে সংখ্যা হ্রাস।

চট্টগ্রাম, ১৯শে এপ্রিল।

চট্টগ্রামের সদর ও মফঃস্বলের দেওয়ানী আদালতগুলিতে এই বৎসর খাজনা তমাদির মামলার সংখ্যা যথেষ্ট কমিয়াছে। রায়ত প্রজাদের নিকট হইতে ভাল খাজনা আদায় হওয়ার জন্যই মামলার সংখ্যা এইরূপ কম হইয়াছে; ইহাতে দেখা যায় যে রায়তের অবস্থা এ বৎসর অপেক্ষাকৃত ভাল।

They are earning money in several ways. There is no artisan class in Chittagong sitting idle. A man who knows anything is earning money—not only regular pay, but double or triple pay. So his arguments cannot stand. I therefore strongly oppose the resolution moved by Khan Bahadur Haji Badi Ahmed Chowdhuri. I am a representative of the people whereas he is a representative of the landholders. I have nothing to do with zamindars.

Maulana MD. MANIRUZZAMAN ISLAMABADI : মাননীয় স্পীকার মহোদয় আমি খান বাহাদুর বদি আহমদ চৌধুরী সাহেবের resolutionএর সমর্থনে কয়েকটা কথা বলিতে চাই। তিনি চট্টগ্রাম জেলার অধিবাসীদিগের মাথার উপর হইতে Primary Education taxটা সম্প্রতি উঠাইয়া দিবার জন্য প্রস্তাব আনয়ন করিয়াছেন। চট্টগ্রাম বিভাগের বিশেষতঃ চট্টগ্রাম জেলার কতকগুলি বৈশিষ্ট্য আছে। বাংলার ২৭টি জেলার সঙ্গে তুলনা করিলেই চট্টগ্রামের সেই বৈশিষ্ট্যগুলি ফুটিয়া উঠিবে। চট্টগ্রাম দৈর্ঘ্যে দেড় শত মাইলের অধিক নয়, প্রস্থে কোন জায়গায় ২০ মাইল, কোন জায়গায় ১৫ কিম্বা ১০ মাইল, কোন জায়গায় বা ৫ মাইল, এবং দক্ষিণ সীমান্তে এমন জায়গাও আছে, যাহা মাত্র তিন মাইল প্রস্থে সমাপ্ত হইয়াছে। অধিবাসীদের তুলনায় স্থানের সংকুলন হয় না। স্থান অতি সংকীর্ণ, তদুপরি যত লোক বাস করে তাদের উপযোগী শস্য ও খাদ্যদ্রব্য চট্টগ্রামে উৎপন্ন হয় না। এই যুদ্ধের পূর্ব্বেও চট্টগ্রাম সর্ব্বদা খাদ্যশস্যের জন্য অন্য দেশের মুখাপেক্ষী ছিল। অন্য স্থান হইতে ধান চাউলের আমদানী না হইলে চট্টগ্রামের অধিবাসীদের জীবনধারণ সম্ভবপর ছিল না। যে শস্য উৎপন্ন হয় তা দ্বারা চট্টগ্রামের ছয় মাসের খোরাক মাত্র হয়। আর ছয় মাসের খোরাক বাহির

হইতে আমদানী করিতে হয়। সম্প্রতি যুদ্ধের গতিকে বার্মা হইতে শস্য আমদানি করা সম্ভব নহে। এখন সামরিক লোকের সংখ্যা চট্টগ্রামে এত বৃদ্ধি পাইয়াছে যে, সেখানে গরীব এবং মধ্যবিত্ত শ্রেণীর লোকের পক্ষে জীবনধারণ দুরূহ হইয়া পড়িয়াছে। চাউলের মণ অন্যান্য জায়গায় ২০।২২।২৪৲ টাকার উপর যায় নাই। কিন্তু চট্টগ্রামে এখন ৩৫।৪০৲ টাকায় প্রতি মণ বিক্রয় হইতেছে। তাহাও অনেক জায়গায় দুষ্প্রাপ্য। চট্টগ্রামের মধ্যে কক্সবাজার এলাকা যেখানে সর্বাপেক্ষা অধিক ধান্য উৎপন্ন হয় সেখানে ধান এবং চাউল এত দুষ্প্রাপ্য যে এক সের চাউলের জন্য এক টাকা দিয়াও উহা সংগ্রহ করা দুরূহ ব্যাপার। সেখানে যাহারা প্রচুর পরিমাণে ধান্য উৎপন্ন করিয়াছিল, তাহাদের উৎপন্নের অনেকাংশ গভর্ণমেণ্ট হস্তগত করিয়াছেন, আর যা তাহাদের খাইবার মতন মজুদ আছে সেগুলিও আদায় করিবার জন্য সরকার পক্ষে নোটিশ দিয়া ধান্য উৎপন্নকারীদিগকে লইয়া টানা হিচড়া করা হইতেছে। এমন অবস্থায় চট্টগ্রাম-বাসীদের পক্ষে জীবনধারণ যে অতি দুর্বিসহ হইয়া পড়িয়াছে তাহাতে কোন সন্দেহ নাই। সেখানে মাংসের সের ।৵০/৷৷০ আনা ছিল, এখন ৩/৩৷৷০ টাকা মাংসের সের। একটা মোরগ খুব বড় হইলেও ৷৷৵০/৸০ আনায় পাওয়া যাইত, এখন ৫।৭।১০৲ টাকা একটা মোরগের মূল্য। এই রকমভাবে প্রত্যেক জিনিষের মূল্য অতিশয় বাড়িয়া গিয়াছে। সে অবস্থায় মানুষের পক্ষে চট্টগ্রাম জেলায় জীবন ধারণই কিরূপ কষ্টসাধ্য তাহা সহজেই অনুমেয়। ইহার উপর আজ Education taxএর ভার আর একটা অতিরিক্ত চাপ। সাধারণভাবে এই ট্যাক্সের বিরুদ্ধে অনেক কথা বলা হইয়াছে এবং এখনো অনেক কথা বলা যায়। কিন্তু আজ সেটা আলোচ্য বিষয় নহে। চট্টগ্রাম বিভাগ তার মধ্যে বিশেষ করিয়া চট্টগ্রাম জেলা সর্বাপেক্ষা বেশী বিপন্ন। সেখানে Militaryর লোকজন যেয়ে অনেকগুলি শস্যক্ষেত্র ব্যবহার করার ফলে সেখানে কিছুই উৎপাদন সম্ভবপর হইতেছে না, তার উপর যারা ব্রহ্মদেশে প্রবাসী ছিল তাহারা ফিরিয়া আসার দরুণ লোকসংখ্যা বৃদ্ধির ফলে জিনিষপত্র অতীব দুর্মূল্য হইয়াছে। এরূপ অবস্থায় অন্ততঃ কিছুদিনের জন্য যুদ্ধ শেষ না হওয়া পর্যন্ত অধিবাসীদিগকে Primary Education Tax হইতে অব্যাহতি দেওয়া একান্ত কর্ত্তব্য।

এই প্রস্তাবের বিরুদ্ধে খান বাহাদুর ফজলুল কাদির সাহেবের সমস্ত যুক্তি তর্কের কথা আমি শুনিতে ও বুঝিতে পারি নাই। তিনি এই Education taxএর জন্মের পূর্ব্ব হইতেই গভর্ণমেণ্টের পক্ষ হইতে এই taxএর আবশ্যকতা বিষয়ে অনেক কিছু বলিয়াছেন। এবং জেলার নানাস্থানে সভা সমিতি করিয়া ইহার আবশ্যকতার বিষয় বিশেষরূপে বুঝাইয়াছেন, এই Education taxএর ব্যাপারে যদি কোন credit, কোন সুনাম বা দুর্নাম থাকে তাহা তাঁহার অনেকটা প্রাপ্য রহিয়াছে। কিন্তু সম্প্রতি ট্যাক্সের দায় হইতে দুর্ভিক্ষ পীড়িত চট্টগ্রামবাসীদের অব্যাহতি পাওয়াতে তাঁর কোন আপত্তির সঙ্গত কারণ আছে বলিয়া আমার মনে হয় না। তিনি হাজি সাহেবের যুক্তি তর্কের কোন প্রত্যুত্তর করিতে পারিয়াছেন কিনা আমি তাহার বক্তৃতা হইতে তাহা বুঝিতে পারি নাই।

সাধারণতঃ লোকেরা এরকম দুরবস্থায় পড়িয়াছে যে পূর্ব্বে গভর্ণমেণ্ট দুর্ভিক্ষ-প্রপীড়িত ভিখারীদের জন্য কিসানের বন্দোবস্ত করিতে বাধ্য হইয়াছিলেন কিন্তু এখন তাহাও নাই। অধিকন্তু গরীব মধ্যম শ্রেণীর লোকদের খাওয়াইবার তাহারা কোন ব্যবস্থা করিয়াছেন বলিয়া জানি না। আগামী অগ্রহায়ণ মাসের পূর্ব্বে কোন খাদ্যশস্য পাইবার উপায় নাই। যাহারা আউস ধান্য উৎপন্ন করিবে, উহা সেই উৎপন্নকারীদের খাবার পক্ষেই যথেষ্ট হইবে না সুতরাং যাহারা ক্রয় করিয়া খাইবে তাহারা সংগ্রহ করিবে কোথা হইতে? অতএব শস্যের জন্য আরো ৬ মাস পর্য্যন্ত প্রতীক্ষা করিতে হইবে—আমন ফসল না পাওয়া পর্য্যন্ত। এই ছয়টা মাস চট্টগ্রামবাসীরা

যে কিভাবে জীবনধারণ করিবে জানি না। এমন অবস্থায় আমি আশা করি Education Minister এ সম্বন্ধে বিশেষ বিবেচনা করিবেন। দেশে দুর্ভিক্ষ হইলে লোকের কি অবস্থা হয় তাহা তাঁহারা ভাল রকমই জানেন; এই দুর্ভিক্ষ এবং দুরবস্থার মধ্যে আমরা এই Education tax হইতে অব্যাহতি পাইতে চাই।

Maulvi MUHAMMAD ISRAIL: Sir, I oppose the motion moved by my friend, Khan Bahadur Haji Badi Ahmed Choudhury, as strongly as I can. Khan Bahadur Haji Badi Ahmed Choudhury was a party to the passage of the Rural Primary Education Act of 1930. It was he, Sir, who was responsible for the imposition of the education cess which he is now trying to suspend. The Khan Bahadur then voted for the imposition because he was then a representative of the masses. But now he is a representative of the landholders and because this cess mainly touches the pockets of the landholders, he has come forward with a proposal for the suspension of the cess. I would have very much appreciated his move if he had come forward for the suspension of rent and not for the suspension of this cess on account of the distress now prevailing in the district of Chittagong—not only in the district of Chittagong but also in the whole of the Chittagong Division. But he is silent on the question of remission of rent because that will go against the interests of the zemindars.

Now, Sir, a man who has to pay 3½ pice per rupee will not suffer much considering the benefits that he would receive in return. Suppose a man has got a holding and pays Rs. 16 as rent and he has to pay only 14 annas as education cess. Well, if he had been allowed suspension of payment of rent, that would have gone a great way in helping him in his distress. Sir, there is no denying the fact that there is distress in Chittagong and that rice is selling at an abnormally high price. Why is the Khan Bahadur silent on the question of suspension of rent which is no doubt a great burden, especially in Chittagong where the rate of rent is very high. He has maintained a studied silence on that point, and his motion for the suspension of education cess has a motive behind it and it is for that reason that we cannot lend any support to his motion.

Now, Sir, I shall say one or two words so far as this cess is concerned. This is a cess, Sir, which is different from many other cesses from which the masses do not derive any benefit directly. Sir, we have passed the Sales Tax from which the people do not directly get any benefit. But this cess is a tax from which the illiterate masses derive great benefit. Suppose the rent of a particular holding is Rs. 16 the tenant of which pays 14 annas only as education cess. Now, suppose, the man has got four children reading in classes I, II, III and IV. He will have all the four children educated on payment of a cess of 14 annas only whereas if he had to pay tuition fees he would have had to pay at least Rs. 4½ a month for his children which means an annual expenditure of Rs. 54. Therefore, Sir, by paying only 14 annas he is getting in return something worth Rs. 54. If a man is paying Rs. 12 as rent for his holding he pays an education cess of 10 annas 6 pies and even if he has got eight children he will reap the benefit of Rs. 60 or Rs. 70 by paying only a cess of 10 annas 6 pies. Why should, therefore, the cultivator resent this tax, I for one cannot understand. I

think, Sir, my honourable friend has not gone through the Primary Education Committee Report which was published some two or three years back. Sir, members of the Krishak Proja group were opposed to the imposition of this cess because they wanted to have free and compulsory primary education throughout Bengal without the imposition of any tax and they wanted that the money should be found by reducing the salary of Government servants and by reducing the cost of administration in every sphere. The Committee has reported that this education cess will secure only Rs. 120 lakhs and assuming that a part of this tax will remain unrealised they have arrived at the figure of 96 lakhs as the sum which will be realised. On the other hand, Sir, there are in the whole of Bengal about one lakh villages. Suppose there is one school in every village and in each school there are three teachers on Rs. 16, 12 and 10 per month, respectively. Under the scheme which is being worked out, that amounts to Rs. 38 to which Rs. 2 may be added for contingent expenditure. That brings the total expenditure to Rs. 40 per month and for one lakh of schools it comes up to four crores of rupees. Then there is capital expenditure for the erection of school buildings, for furniture and for other things. The Committee has come to the conclusion that Rs. 480 lakhs would be required for free primary education in Bengal. Compared to that huge figure what is the total of the education cess that we expect to realise? It is not even a crore of rupees. Now the Government will have to find out the balance of 380 lakhs of rupees even after the imposition of the education cess. If in the face of this, Sir, the Krishak Proja group oppose the imposition of the education cess, I am constrained to say that they are really opposed to mass education for which they cry so much both inside and outside the House.

Sir, I come from the district of Mymensingh where the system has been in force since 1937 and this cess was imposed there on the insistent demand of the elected representatives of that district in this House who were then supporting the Government. The then Prime Minister, Mr. Fazlul Huq, was always opposed to the imposition of education cess, but on our insistent demand he was forced to introduce that cess. What is the position there? Now the total collection in the district of Mymensingh from education cess is Rs. 8,50,000, while the pay of the teachers alone come up to Rs. 13,00,000 annually and with other expenditure it comes up to Rs. 15 lakhs. So the balance has to be met by Government. The Government has agreed that for any District School Board which will impose cess Government will come to supplement the income of the School Board wherever there is a deficit. Where is that fool who will not take advantage of this because as soon as cess is imposed Government will come forward to meet the deficit that may be there in the running of the School Board.

Sir, there are only 14 districts in Bengal where cess has been imposed. This cannot be imposed on all the districts only because the landholder representatives of this House always oppose the imposition of the cess, but I cannot understand why the representatives of the Krishak Proja should at all oppose the imposition of the education cess. I can understand if they come with a proposal that rent should be suspended for one year. We are ready to support that proposal. But why should they come for the suspension of education cess which is a fraction of the burden which the people of

the land are bearing and which is paid back in education? Sir, I do not find any reason whatever why primary education cess should be suspended.

The Khan Bahadur has now come up with the proposal that the cess be সম্প্রতি suspended, but if you go through the resolution you will not find any word like সম্প্রতি or temporary. The resolution runs thus: "This Assembly is of opinion that Government should at once suspend the realisation of the education cess in Chittagong Division." He has not said anything about recent or anything like সম্প্রতি. Khan Bahadur Haji Badi Ahmed Choudhury has used the word সম্প্রতি and that has been echoed by my friend Maulana Maniruzzaman Islamabadi. This introduction of the word "recent" shows the weakness of his own proposal because he knows that unless he says that it be suspended for a short period he will not get any support from the House. He has tabled the motion for the suspension of education cess for the whole of Chittagong Division. The psychology behind it is that he has been returned by the landholders of the whole division. If he proposes suspension of cess only in the Chittagong district, his electorate in Comilla and Noakhali will come and ask, "Why did you make a distinction between Chittagong and Comilla and Noakhali?" He has not uttered a single word in his speech to say whether there is distress in Comilla—I mean Tippera—or whether there is distress in Noakhali. His entire observation was devoted to Chittagong and Cox's Bazar and nowhere else. That shows that in his inner mind the proposal was in regard to Chittagong, but because he has been returned by the landholders of the entire Chittagong Division he had to tack on the other districts of Chittagong Division. He has probably given certain undertaking to the landholders who have returned him and he has been returned on the definite undertaking that as soon as he entered the Assembly he would try to suspend the education cess.

I am also told, Sir, that in the last election to the Council he contested the seat with Mr. Nur Ahmed, the present sitting member of the Chittagong Division. Education cess was the main plank upon which he fought Mr. Nur Ahmed. It was Mr. Nur Ahmed who was always trying for primary education and who consented to the imposition of the education cess in the district of Chittagong, and as such he was opposed. But the country's verdict was otherwise. From the manifestos the Khan Bahadur had issued it was clear that his main plank was suspension of education cess and he attacked Mr. Nur Ahmed only on that because the latter tried his level best for the imposition of education cess in the district of Chittagong and he along with other members of the Chittagong district induced the Government for the imposition of education cess. What was the result of the election? The result was that Khan Bahadur Haji Badi Ahmed Choudhury was defeated by an overwhelming majority by the voters of Chittagong.

Now, Sir, it is a hobby of Khan Bahadur to say that he comes from rural area. Every other member including Maulana Maniruzzaman Islamabadi who has just spoken and supported him comes from town and as such has no knowledge of the rural areas. I do not know whether the Khan Bahadur has got any house in Chittagong town. Maulana Maniruzzaman Islamabadi

and Khan Bahadur Fazlul Quadir may have their houses in Chittagong but their constituency is not Chittagong town. Khan Bahadur knows that they have not been returned by the urban constituency, they have not been returned by the people of Chittagong town or of the Comilla town or of the Noakhali town. They have been returned by the masses of their respective district. So his argument that they have got no knowledge of the rural area is entirely false and misleading. I hope Khan Bahadur should not repeat this argument any more in this House.

Sir, the Khan Bahadur has said that the price of rice has gone up. Nobody denies that price of rice has gone up in the Chittagong district, but that is no reason for the suspension of education cess. I challenge him to rise up here and now with the proposal that rent also should be suspended. Sir, if rent is suspended the question of realisation of education cess will not come in because cess is to be paid along with rent. I challenge the Khan Bahadur's sincerity and his love for the masses. Let him rise and come up with a proposal for the suspension of rent in the Chittagong Division due to the distress that is prevailing in the Chittagong Division, particularly in the Chittagong district. If he comes up with that proposal we are ready to support him. Let him rise up just now and say that he is ready to come up with that proposal. That will show that he has got some love for the poor and the teeming millions of the Chittagong Division and the Chittagong district. Being a representative of the landholders why should he utter these things in the resolution for ameliorating the distress prevailing among the masses? The masses have got their own representatives. He should not shed crocodile tears for them I have given him a test. Let him rise up and say that he proposes for the suspension of rent. In that case the question of cess will automatically drop and we will gladly support the proposal that has been moved by my friend Khan Bahadur Haji Badi Ahmed Choudhury.

With these observations I oppose the motion moved by my friend Khan Bahadur Haji Badi Ahmed Choudhury.

Mrs. NELLIE SEN GUPTA: Mr. Speaker, Sir, I do not wish to take up the time of the House by making a speech. I merely want to say that I fully support the resolution moved by the honourable member and also what the supporter has said. It is true that we were extremely proud that Chittagong was the first place to have compulsory education, but we must remember that things in Chittagong have changed. The condition of things there is terrible, and from a long time people have been coming to me to get the removal of the education cess, or rather have it suspended until things have improved in Chittagong.

With these few words, Sir, I fully support the resolution moved by Khan Bahadur Haji Badi Ahmed Choudhury.

Mr. DHIRENDRA NATH DATTA: Mr. Speaker, Sir, I would not have taken part in the discussion of this resolution but for the speech of my friend Mr. Israil. He says that he would have been glad to support the resolution, if it had been worded with a view to suspension of rent. I know it for certain that he would have opposed such a resolution. I do not know

whether my friend is conscious of the implications of a resolution like this. Suspension of rent means suspension of the realisation of revenue, but revenue cannot be suspended. As I have said, my friend would have been the first to oppose such a resolution. My friend thinks that he is the only person who represents the masses of the Province. My friend Mr. Fazlul Quadir has been cruel to my friend Mr. Haji Badi Ahmed Choudhury. Mr. Israil is not aware of the situation in the district of Chittagong. The situation there is critical. (Maulvi MUHAMMAD ISRAIL: I have not denied it.) Therefore, the suspension of the education cess for the time being is a necessity, especially during the period of the war. (Maulvi MUHAMMAD ISRAIL: Why not suspend rent?) If rent is to be suspended, revenue also has to be suspended, and the question is whether this Government is prepared to suspend the realisation of revenue for the period of the war. We shall welcome a resolution like that, but I am sure Mr. Israil will oppose such a resolution. So do not shed crocodile tears. Mr. Haji Badi Ahmed Choudhury is fully aware of the miserable condition of the people of Chittagong, though he represents the zamindars' constituency. His description of the condition of the people there is not disputed, and if that is not disputed there is no reason why this resolution should be opposed. Reference has been made to the district of Tippera and the district of Noakhali. I come from the district of Tippera and I do know that the whole of the Chittagong Division has really been converted into war zone. The civil courts have been shifted from Comilla which is the headquarters of the district of Tippera to three different places, viz., Laksham, Chandina and Brahmanbaria. The position in the three districts of Tippera, Noakhali and Chittagong is critical, and so it is necessary that the realisation of cess should be suspended during the period of war.

Of course I must say that the resolution ought to have been worded in a better way. My friend Khan Bahadur Haji Badi Ahmed Choudhury ought to have demanded that the realisation of cess should be suspended but education should not be stopped thereby. We demand as a matter of right that the Chittagong Division being a war zone this Government or the Government of India should pay the cost of imparting primary education during the period of war. Education should not be stopped. In no country in this world where the people have been involved in war has education been stopped. Education has not been stopped in Germany, education has not been stopped in Japan, education has not been stopped in England. So I repeat again that education should not be stopped but the cost of education should be met by the Government of India or by the Government of Bengal. People are not in a position to pay the education cess so far as the Chittagong Division is concerned. If the honourable members opposite have got any respect for the poor people who have been affected by the war, they should support this resolution and should call upon Government to suspend the education cess and to pay the cost of education.

My friend Maulana Md. Islamabadi has really delivered a dispassionate speech. He has placed before the House the reasons why education cess should be suspended so far as the Chittagong Division is concerned. You are fully aware of the fact that the vast majority of the people of Chittagong used to earn their livelihood in Burma and these people

have come back to their own district because of this war. The number of population has thereby increased in that district. Everybody knows that Chittagong is a deficit district. The foodgrains produced there are not sufficient to maintain the population in normal times, and at the present moment with the influx of a large number of evacuees from Burma into the Chittagong district, the foodgrains now available are not at all sufficient to maintain them. Sir, the condition of not only the Chittagong district but also of my own district of Tippera is peculiar. I do not know whether you are aware of the fact that like the Chittagong district a large section of the people of Tippera used to earn their livelihood in Burma and with the commencement of war they have also come back to their own district, thereby increasing the number of population there. On account of the peculiar conditions prevailing in both the districts of Chittagong and Tippera I submit that the honourable members will be well-advised to support this resolution and move the Government of India to pay for the cost of imparting education so far as the Chittagong Division is concerned.

With these few words I support the resolution moved by my friend Khan Bahadur Haji Badi Ahmed Choudhury

Mr. SYED AHMED KHAN: মাননীয় স্পীকার মহোদয়, বর্ত্তমান দুর্দ্দিনে এডুকেশন সেস্ প্রদান করা লোকের পক্ষে যে একটা মহা সমস্যার ব্যাপার হয়ে পড়েছে, তা সকলেই স্বীকার করবেন, যদিও মন্ত্রীদলের লোকেরা জেনে শুনেও একথা অস্বীকার করছেন। বর্ত্তমানে এই war timeএ যে দুরবস্থা হয়েছে এবং দুর্ভিক্ষও মহামারীতে লোকজন যখন অনাহারে, অচিকিৎসায় মারা যাচ্ছে, যখন লোক তাদের জোৎজমির খাজনা এবং মহাজনের দেনা দিতে পারছে না এই অবস্থায় তাদের উপর education cess এর আর একটা বোঝা চাপিয়ে তাদের ভবিষ্যতকে আরো দুর্ব্বহ করা হয়েছে। এর ফল আমাদের নোয়াখালী জেলার লোকের অবস্থা আরো খারাপ হয়েছে। এ জেলায় মেঘনা নদীর ভাঙনে অনেক লোকের জায়গা, জমি, ঘর, বাড়ী নদীগর্ভে বিলীন হয়েছে। অনেক লোক দেশ বিদেশে বেরিয়ে গিয়েছে। যাদের যাদের সামান্য জমি আছে, তাদের সে সব জমির সবগুলিতে ফসল হয় না। প্লাবন, সমুদ্রের লোনা জল প্রভৃতি আসার ফলে অনেক জমির ফসল নষ্ট হয়ে গেছে। বিশেষ করে দুর্ভিক্ষের দিনে অভাবগ্রস্ত বহু লোকের জমি-জমা নিলাম হয়ে গেছে, বা বিক্রী হয়ে গেছে।

এই অবস্থায় মহাযুদ্ধের দিনে যদি তাদের উপর education cessটা চাপিয়ে রাখা হয় তাহলে তাদের দুরাবস্থা ভীষণতর হবে। সেই জন্য আমি শিক্ষা-মন্ত্রী মহোদয়কে অনুরোধ করছি—এই দুঃসময়ে অন্ততঃ যুদ্ধটা যতদিন চলবে ততদিন পর্য্যন্ত নোয়াখালী জেলার লোকদের উপর থেকে যদি এই সেসটা তুলে দেওয়া হয়। এমন কি বাংলা দেশের সকল জেলা থেকেই যদি তুলে দেওয়া হয় সেটা আরো ভাল হয়। সঙ্কটের সময় মরার উপর খাড়ার ঘা না দিয়ে যাতে লোকের কষ্টের লাঘব হয় তাই করুন। গত বৎসর যে দুর্ভিক্ষ হয়েছে তাতে অনেক লোক মারা গেছে, এ বৎসর যদি দুর্ভিক্ষ আসে আরো অনেক বেশী এমন কি লক্ষ লক্ষ নরনারী মরে যাবে। তার উপর আছে এই education cess এবং Agricultural Income Tax Bill পাশ হতে চলেছে; এর দ্বারা দেখা যায় যে, বর্ত্তমান মন্ত্রিমণ্ডলী লোকদের কি করে মারতে পারেন তারই ব্যবস্থা করছেন। অনুরোধ উঁরা রাখেন না, তবু আমি মন্ত্রী মহোদয়কে অনুরোধ করছি যে যুদ্ধের সময় লোকে যখন না খেয়ে মরছে তখন কিছুকালের জন্য এই taxটা স্থগিত রাখা হোক।

Maulvi ABDUL HAKIM (Mymensingh): মাননীয় স্পীকার সাহেব, আমার বন্ধু মিঃ ধীরেন্দ্রনাথ দত্ত বলেছেন rent যদি এক বৎসরের জন্য মাপ দিতে হয় তাহলে সঙ্গে সঙ্গে revenue'ও মাপ দেওয়া কর্তব্য। তার উত্তরে আমি বলি যে revenueএর অনুপাতে কি পরিমাণ বেশী rent আদায় হয় চাষীরা তা জানে না। তা যদি তারা জানতো তাহলে এরকম কথা কারো এখানে বলতে সাহস হতো না। আমি ময়মনসিংহ জেলার একটা পরগণার কথা জানি যে পরগণার রেভিনিউ হিসাবে জমিদার গভর্ণমেণ্টকে দেন মাত্র ৭১ হাজার টাকা আর আদায় করেন আমাদের প্রজাদের নিকট হইতে ১৫ লক্ষ টাকা, অর্থাৎ প্রায় ২০ গুণ। কাজেই আমি বলি জমিদারদের খাজনা যদি এক বৎসরের জন্য মকুবও রাখা হয় অর্থাৎ suspend রাখা যায় অথবা মাপ করার বন্দোবস্ত করা যায় তাহলেও তাদের দেয় সদর খাজনা স্থগিতের প্রশ্নই উঠে না। কারণ যে সদর খাজনা তাঁরা দাখিল করেন তার চেয়ে বহুগুণে বেশী তাঁরা প্রজার নিকট থেকে আদায় করেন। এবং যদি তারা দয়া করে এক বৎসরের খাজানা মাপ দেন তাহলে তাদের এমন কিছু ক্ষতি হবে না যার জন্য revenue মাপ দিতে হবে। আমি বাংলা দেশের সব পরগণার কথা জানি না, কিন্তু আমাদের ময়মনসিংহ জেলার আলাপসিং পরগণায় যে হারে খাজনা আদায় হয় পৃথিবীর ইতিহাসে তার parallel পাওয়া যাবে না। যে রকম exploitation চলেছে সেখানে প্রজার উপর তাহার কোন তুলনা দুনিয়ায় পাওয়া যাবে না। জমিদাররা কোন কোন মহালে যা revenue দেন, তাতে একথা বলা অসঙ্গত নয় যে তাঁরা practically লাখেরাজ আছেন। সামান্য পরিমাণ কিছু treasury তে দাখিল করে প্রজার কাছ থেকে তার বহুগুণ আদায় করে থাকেন। বে-আইনী আইনের দ্বারাই তাঁরা এরূপ অসঙ্গত খাজনা আদায় করছেন। হিন্দু জমিদারই হন আর মুসলমান জমিদারই হন, কারো পক্ষেই এটা হালাল নয়। মরতে হবে একদিন সকলকেই। আমরা আল্লা বলি—আর হিন্দু ভাইরা বলেন ভগবান। এজন্য সেই আল্লা ও ভগবানের কাছে দায়ী হতে হবে সকলকেই —এক দিন না এক দিন। আমি এই রকম একটা ব্যবস্থা করতে বলি—Primary education compulsory আমরা করতে চাই, সেজন্য বহু টাকার দরকার। বাংলা দেশে জমিদারগণ যেভাবে প্রজাদের exploit করছেন, মাত্র তিন কোটি টাকা সদর খাজনা দাখিল কোরে তাঁরা ১৭ কোটি টাকা rent আদায় করছেন। এই বে-আইনী exploitation কমিয়ে দিয়ে সেস্ বৃদ্ধি করে primary education বাংলা দেশময় বাধ্যকর করতে হবে। খাজনার দিক দিয়ে যা exploitation এখানে চলছে তার দৃষ্টান্ত পৃথিবীতে নাই। এটাকে কমাতে হবে আর চড়া খাজনা কমাইয়া প্রজাদের কাছ থেকে শিক্ষাকর বেশী করে আদায় করতে হবে। মূক জনসাধারণের দিকে তাকিয়ে এইটা করতে হবে।

আমার বন্ধু খান বাহাদুর বদি আহমদ সাহেবকে আমি ভাল রকমই জানি। আর প্রজারাও তাহাকে ভাল করিয়া জানে। তিনি কখনো প্রজার ভাল করতে চান না। তিনি প্রজাদের constituencyতে কয়েকবার দাঁড়িয়েছিলেন। প্রত্যেক বারই পরাস্ত হয়েছেন। সেখানে কোন স্থান না পেয়ে হিন্দু জমিদারদের কাছে ধর্ণা দিয়েছিলেন, এবং তাদের নিকট বোধ হয় এই কথাটা বলে এসেছেন—যদি আপনারা League ministry ভাঙ্গতে চান, পাকিস্থান ভাঙ্গতে চান, তাহলে আমাকে ভোট দিয়া পাশ করুন। মুসলমানদের অনিষ্ট করার জন্য মুসলমানদের মুখ দিয়ে কথা বার করিলে তাতে আপনাদের কাজ ভাল রকম সিদ্ধ হবে। আমি মুসলমান, আমার মুখ দিয়ে যদি আপনাদের হিতের কথাগুলি বের করে দিতে পারেন তাহলে আমার মনে হয় আপনাদের কাজ ভাল হবে। কেন না মুসলমান হয়ে যদি মুসলমানের

বিরুদ্ধে কথা বলা যায় তাহলে সেটার আরো বেশী ফল হবে। তিনি বোধ হয় হিন্দু জমিদার-দের কাছে খত দিয়ে এসেছেন—আমাদের মুসলমান সমাজের সর্বনাশ করবার জন্য। আমি তাঁকে অনুরোধ করি তিনি যেন মুসলমানদের সর্বনাশ করবার জন্য কোন কথা বলেন না, কোন resolution যেন আনেন না। জমিদাররা এক বছরে যে সদর খাজনা দেন অধিকাংশ মহলে তার ১৫।২০ গুণ আদায় করেন প্রজার কাছ থেকে। সেই জন্য আমি বলি এই চড়া খাজনা মকুব করার জন্য একটা resolution আনুন।

Maulvi MD. AMIR ALI MIA: মাননীয় স্পীকার সাহেব, আমরা দেশের গরীব প্রজাগণের প্রতিনিধি ও প্রজা-গভর্ণমেণ্টের পরিচালক। আমাদের সব সময় মনে রাখা কর্তব্য যাহাতে প্রজাগণ কোনরূপ কষ্ট না পায়। দেশের এই কষ্টের দিনে, এই দারুণ দুর্ভিক্ষের দিনে, প্রজাগণের অন্ততঃ এক বৎসরের খাজনা মাপ করিয়া তাহাদিগকে প্রতিপালন করা হউক। রাজা, জমিদার, উকিল মোক্তার, ডাক্তার ও বড় বড় জোতদারগণ মিলিয়া পরামর্শ করিয়াছেন যে যদি গরীব কৃষকগণের উপর টেক্স ধার্য্য করা যায়, তাহা হইলে তারা আর তাদের জোৎজমিগুলি রাখিতে পারিবে না। তখন ঐ সকল বড লোকেরা কম দামে জমিগুলি কিনিয়া শস্যক্ষেত্রগুলি নিজেদের মধ্যে একচেটিয়া করিয়া লইয়া কৃষিজাত শস্যের নিজেরা ইচ্ছামত যখন যে মূল্য স্থির করিবেন, সেই মূল্যেই ধান্য, চাউল ও চৈতালি ফসল প্রভৃতি বিক্রয় করিতে পারিবেন। ইহা ছাড়া দেখা যায় যে বর্তমানে দেশের যাঁরা বড লোক তাঁরা আরো বড কি প্রকারে হইতে পারিবেন তারই প্রবল চেষ্টা এখন হইতেই করিতেছেন—এবং ইহা দেশবাসীরাও ভালভাবে বুঝিতে পারিতেছেন এবং ভবিষ্যতে আরো ভালভাবেই বুঝিবেন।

গভর্ণমেণ্ট কর্তৃক জমি খাস করিয়া চার আনা, ছয় আনা, আট আনায় প্রতি বিঘা বন্দোবস্ত করার, অথবা প্রজার খাজনা কমাইয়া দেওয়ার জন্য যে সকল প্রস্তাব পূর্বে এই এসেমব্লিতে আমি আলোচনা করিয়াছি সেইগুলিকে ধামাচাপা দিয়া আজ দেখিতেছি বর্তমান মন্ত্রি-মণ্ডলী দরিদ্র কৃষকগণের জমি হইতে উৎপন্ন ফসলের আয়ের উপর টেক্স ধার্য্য করিতেছেন। সাধারণতঃ কৃষকগণ অশিক্ষিত, তাহাদের দ্বারা ইনকাম টেক্স বা আয়করের রিটার্ণ বা জমাখরচের হিসাব দাখিল করা বিশেষ কষ্টকর হইবে এবং এজন্য তাহাদিগকে উকিল, মোক্তার প্রভৃতির শরণাপন্ন হইতে যাইয়া বিশেষ রকম ক্ষতিগ্রস্ত হইতে হইবে। যদি প্রজাগণ এসেমব্লিতে অধিকতর সংখ্যায় নির্বাচিত হইয়া আসিতেন তবে আজ বড়লোকদের ইচ্ছামত গরীবের প্রতি অন্যায়ভাবে টেক্স ধার্য্য করা হইত না। আমি গভর্ণমেণ্টকে অনুরোধ করি যেন দরিদ্র প্রজা-গণের জমির উপর কোন প্রকার টেক্স ধার্য্য না করা হয়। যদি কৃষি আয়ের উপর টেক্স ধার্য্য করিতেই হয়, তবে গভর্ণমেণ্ট জমিদারদের আয়ের উপর টেক্স আদায় করিতে পারেন। কিন্তু গরীব কৃষকদের জমির উপর যেন কোনও প্রকার টেক্স ধার্য্য করা না হয়, গভর্ণমেণ্টের নিকট ইহাই আমার সনির্বন্ধ অনুরোধ।

সর্বশেষে আমার আর একটি কথা বক্তব্য আছে যে এই ভীষণ দুর্দিনে গরীব প্রজাগণের জমির উপর ট্যাক্স ধার্য্য করার কারণ এইটুকুই শুধু বোঝা যায় যে যুদ্ধ শেষ হইলে এই এসেমব্লির যখন পুনরায় ইলেকশন হইবে, তখন সেই ইলেকশনের ফলে পুরাতন মেম্বরদের কেহ কেহ পুনরায় এসেমব্লিতে নির্বাচিত হইয়া আসিতে পারিলে জমিদারদের ভবিষ্যতে বিশেষ ক্ষতির সম্ভাবনা। সেই জন্যই জমির উপরে আয়কর বসাইলে পুরাতন মেম্বরগণ প্রজাদের অপ্রিয়ভাজন হইবেন এবং তাহাদের কাহাকেই প্রজাগণ ভোট দিবে না। মুসলিম লীগের টিকিটে দেশের লোকের নিকট হইতে ভোট পাইবেন এই তাহাদের একমাত্র ভরসা ও আশা। কিন্তু দেশের

লোক এ সকল বিষয় অবগত আছে। যাঁহারা প্রজাদিগের সুবিধা ও মঙ্গলের জন্য এসেম্বলিতে চিরদিন বলিয়াছেন বা বলিতেছেন তাহার প্রমাণ প্রজারা বহু প্রকারে পাইয়াছেন এবং তাহা এসেম্বলির অফিসিয়াল প্রসিডিং বই পাঠ করিলেই জানিতে পারিবেন। আমি আমাদের মুসলিম লীগের নেতা মাননীয় প্রধান-মন্ত্রী খাজা স্যার নাজিমুদ্দিন সাহেব ও মাননীয় মন্ত্রী সহিদ সোহ্‌রাওয়ার্দ্দি সাহেবকে বিশেষভাবে অনুরোধ করিতেছি যে যাহাতে দরিদ্র কৃষকদিগের জমির উপর বা আয়ের উপর কোন প্রকার ট্যাক্স ধার্য্য না করা হয়। বর্ত্তমান মন্ত্রিমণ্ডলী যদি এই কৃষি আয়কর আইন উঠাইয়া না লয়েন তবে পরকালে খোদাতালার নিকট তাহারা দায়ী হইবেন সন্দেহ নাই। আমিন, শুম্মা আমিন।

Khan Sahib Maulvi MUHAMMAD HASANUZZAMAN : Mr. Speaker, Sir, খান বাহাদুর হাজি বদি আমেদ সাহেব যে প্রস্তাব এনেছেন সেটা আমি সমর্থন করতে পারি না। তিনি যে কারণের উল্লেখ করে primary education সেস্‌টা মাপ করতে বলছেন, সেটা যে ঠিক নয় তা যারা খবরের কাগজ পড়েন তারাই জানেন। তার উপর প্রজাদের যা নাকি কাম্য তা হচ্ছে সেস্ মাপ করা নয়, খাজনা কমানো। কিন্তু, এবার Chittagong Divisionএর লোকের আর্থিক অবস্থা অনেক দিক দিয়ে খানিকটা ভালর দিকেই চলছে বলে সে আন্দোলন বরং পূর্ব্বাপেক্ষা একটু কমই দেখা যায়। তাঁর আর একটা যুক্তি এই যে, বর্ম্মা থেকে অনেক লোক চট্টগ্রামে ফিরে এসেছে, সেইজন্য লোক-সংখ্যা অধিক হয়েছে; কিন্তু সেইজন্য education cess বন্ধ করে primary শিক্ষার অন্তরায় সৃষ্টি করার প্রস্তাব হাজি বদি সাহেবের মতন লোকে হাউসে আনতে পারেন এটা আমি মনে করি না। আমাদের অনুরোধ এই যে, তিনি যদি দেশের মঙ্গল চান, দেশের ভাল চান, দেশের স্বাস্থ্য, সুখ, ও সমৃদ্ধি চান, তাহলে তাঁর প্রস্তাবটা সকলের সামনে দাঁড়িয়ে withdraw করে নিয়ে তাঁর যে ভুল হয়েছে এইরূপ প্রস্তাব আনার দরুণ সেটা সংশোধন করুন। যদি আজ education cess বন্ধ করার ব্যবস্থা করা হয়, তাহলে খালি চট্টগ্রাম, নোয়াখালী আর ত্রিপুরাতে করলেই চলবে না, সারা বাংলায় এই ব্যবস্থা করতে বাধ্য হতে হবে। দেশের দুরবস্থার দোহাই দিয়ে বাংলায় primary শিক্ষাটা বন্ধ করার ব্যবস্থা করাটা একেবারেই ঠিক নয়। এই জন্য আমি তাঁকে পুনরায় অনুরোধ করি—তিনি যদিও বিশেষ একটা সমাজে প্রতিষ্ঠা লাভের জন্য চাইছেন—এইটে দেখাতে যে আমি Assemblyতে যেয়ে শিক্ষাকর বন্ধ করার ব্যবস্থা করেছি—তাতে তাঁর কোন প্রতিষ্ঠা লাভ হবে না, হবে কেবল দেশের লোককে ধোকা দেওয়া। অতএব খান বাহাদুর হাজি বদি আমেদ সাহেব যদি সত্যই সাধু, সত্যনিষ্ঠ ও সবল হন, তাহলে দেশের জনসাধারণকে ঐরূপ ধোকা না দিয়া তাঁর প্রস্তাবটা withdraw করে দেখিয়ে দিন যে তিনি তাঁর ভুল সংশোধন করতে রাজি আছেন।

Maulvi ABDUL WAHED : মাননীয় সভাপতি সাহেব, আমার বন্ধু খান বাহাদুর হাজি বদি আহম্মদ চৌধুরী সাহেব এমন মজার একটা প্রস্তাব এনেছেন যার ফলে ওদিকে গৃহ বিবাদের মতন ব্যাপার দেখা দিয়েছে। তিনি চট্টগ্রাম বিভাগের, বিশেষ কোরে চট্টগ্রাম জেলার, দুঃস্থ লোকদের থেকে বর্ত্তমান দুর্দ্দিনে, আজকার এই দুঃসময়ে, শিক্ষাকরটা আদায় বন্ধ রাখা হোক, এই উদ্দেশ্যে প্রস্তাবটা এনেছেন, তাঁর এটা উদ্দেশ্য নয় যে শিক্ষাকর আদায় বন্ধ করার সঙ্গে সঙ্গে প্রাইমারী শিক্ষা বন্ধ হয়ে যাক। তাঁর উদ্দেশ্য হচ্ছে এই দুর্দ্দিনে দুঃস্থ জনসাধারণের নিকট থেকে প্রাইমারী শিক্ষাকরটা আদায় স্থগিত রাখা। এ নিয়ে আমার অনেক বন্ধু অনেক কথা বলেছেন, কিন্তু আমি বিশেষ কোরে বলবো এবং আমার বন্ধু আবদুল হাকিম সাহেবের কাছে জিজ্ঞাসা করবো, তিনি বলেছেন যে জমিদাররা ডাকাতি

করছে, লুটপাট করছে, এটা সত্য কথা; কিন্তু তিনি যখন ইলেকশনে দাঁড়িয়েছিলেন তখন তিনি "প্রজার ভবিষ্যৎ" নামে একটা বই লিখেছিলেন তাতে তিনি দেখিয়ে দিয়েছেন জমিদার গড়ে প্রতি একরে চার আনা করে খাজনা দেয় গভর্ণমেণ্টকে, কাজেই তার দেড় গুণের বেশী খাজনা তাদের পাওয়া উচিত নয়। আমাকে যদি প্রজারা নির্ব্বাচিত কোরে পাঠায় তাহলে আমি প্রতি একরে ।৵০ আনা কোরে খাজনা ধার্য্য কোরে আইন করবো। (Maulvi ABDUL HAKIM: আমি একথা বলি নাই।) হাঁ, আপনি "প্রজার ভবিষ্যৎ" বই যা বার করেছিলেন তাতে এই কথা বলেছেন; সে বই আমার কাছে আছে। (Maulvi ABDUL HAKIM: না, আমি ওকথা বলি নাই। Noise and interruption:) আচ্ছা বেশ আপনি শুনুন। তারপর উনি একটা বিল এনেছিলেন এই পরিষদের সমক্ষে প্রজার খাজনা কমাবার জন্য, যদিও প্রতি একরে ।৵০ আনা খাজনার স্বপ্ন ভেঙ্গে গিয়ে উক্ত বিলে একরপ্রতি ৩৲ টাকা খাজনার কথা বলেছেন। আবদুল হাকিম সাহেবের সেই বিলটা বিগত মন্ত্রী-সভা সিলেক্ট কমিটিতে দিয়েছিলেন। তিনি তো বর্ত্তমান জমিদার মন্ত্রী-সভার দলভুক্ত লোক, তাঁকে জিজ্ঞাসা করতে পারি কি সেই ৩৲ টাকার বিলটা কোথায় লুকিয়ে গেছে? সেটাকে খুঁজে পাওয়া গেছে কি না এবং এই পরিষদে সেটাকে উনি আনতে পারবেন কি না। প্রজার খাজনা কমাতে পারবেন কি না—সেই কথাটা ওঁকে জিজ্ঞাসা করিতেছি। উনিতো বলেছেন যে "প্রজার খাজনা কমিয়ে দিয়ে শিক্ষাকর বাড়িয়ে দিয়ে শিক্ষার ব্যবস্থা করা হোক।" আমি ওঁকে জিজ্ঞাসা করি—বিগত মন্ত্রী-সভা যে জমিদারী প্রথাটা তুলে দিয়ে জমিদারীর আয় গভর্ণমেণ্টের হাতে নিয়ে তা দ্বারা দেশের শিক্ষা ও স্বাস্থ্যের ব্যবস্থা করতে চেয়েছিলেন, উনি যে দলে আছেন সেই লীগের ধ্বজাধারী দল সেই জমিদারী প্রথা উচ্ছেদের ব্যবস্থাটাকে যে কবরস্থ করেছেন, সে সম্বন্ধে উনি কি জবাব দিতে চান?

তারপর তিনি বলেছেন যে বাংলা দেশে পাকিস্থানের ধুঁয়া উঠেছে। ধুয়া তো শ্মশান থেকে ওঠে, সুতরাং ওঁরা যে স্বপ্ন দেখেন, সেটা পাকিস্থান নয়, সেটা হচ্ছে কবরস্থান, আর শ্মশান স্থান। ওঁরা চান বাংলার হিন্দুদের নিয়ে শুইয়ে দেবেন শ্মশানে, আর মুসলমানদের শুইয়ে দেবেন কবরে,—এবং সেই ব্যবস্থাই করছেন। বর্ত্তমান পাকিস্থানী জমিদার মন্ত্রী-সভার অপকর্ম্মের ফলে হিন্দুদের শ্মশান থেকে ধুঁয়া উঠেছে কিন্তু মুসলমানের গোরস্থানে ধুলা উড়েছে, সেকথা বলেন নাই কেন?

বন্ধুগণ, সিয়া সম্প্রদায়ভুক্ত তথাকথিত লীগের ধ্বজাধারী জমিদার মন্ত্রী-সভা, যেখানে সারা বাংলার জমিদারগণ গোটা বেশী সিট পান নাই, সেখানে বাংলা দেশের জনসাধারণের প্রতিনিধিদের ভিতর এত গণ্ডায় গণ্ডায় জমিদার মন্ত্রী হয়েছে কি করে সেই কথাটা হচ্ছে আমার জিজ্ঞাস্য। আমি জানতে চাই আমার এই কথাটার উত্তরে উনি কি বলেন। গরীব প্রজার নিকট হতে সাড়ে তিন পয়সা করে প্রতি টাকায় শিক্ষাকর আদায় কোরে প্রজার শিক্ষার ব্যবস্থা করার জন্য তাদের ঘাড়ে করভার চাপান হচ্ছে। পূর্ব্বে মন্ত্রিগণ এই বাংলার জনসাধারণের নিকট ১২ কোটি টাকা খরচের বাজেট করেছেন। এবারে ৩৬ কোটি টাকার বাজেট হয়েছে—এই সমস্ত টাকা বাংলার জনসাধারণ দিয়েছে। আর সেই টাকা বেপরোয়াভাবে ছিনিমিনি খেলছে। বাংলার জমিদার মন্ত্রী-সভার ৩ টাকার উপখাজা পরিবারের কুকুর বেড়ালগুলি পর্য্যন্ত বাংলার রাজভাণ্ডারের টাকায় প্রতিপালিত হচ্ছে। আর সেই রাজভাণ্ডারের সামান্য একটু অংশ দুঃস্থ জনসাধারণের শিক্ষার জন্য ব্যয় করতে মন্ত্রী-সভা ও তাদের সমর্থকদের এত কষ্ট হয় কেন?

Mr. SPEAKER: দেখুন মৌলবী সাহেব, বেশী বাজে কথা বলে লাভ নাই।

MAULVI ABDUL WAHED: Sir, অপর পক্ষের কথার জবাবে একথা এসে পড়ে। চট্টগ্রাম বিভাগে বিশেষ কোরে চট্টগ্রাম জেলার যেখানে যুদ্ধের একটা কেন্দ্রস্থল, যেখানে খাওয়া পরা লোকের মিলছে না, সেখানেও শিক্ষাকর কেন বন্ধ হবে না? এবং বন্ধ হলে পর, সেখানে

শিক্ষার বাবদ টাকাটা কোথা থেকে পাওয়া যাবে এই কথা যে ওঁরা বলছেন তার জবাবে আমি বলতে চাই—এই মন্ত্রী-সভার কুকুর বেড়ালগুলি পর্য্যন্ত বাংলা সরকারের ভাণ্ডারের টাকা দিয়ে যদি পরমাদরে প্রতিপালিত হতে পারে (laughter and clappings) তাহলে চট্টগ্রামের দুঃস্থ জনসাধারণ শিক্ষার জন্য কেন বাংলা সরকারের তহবিল হতে টাকা পাবে না?—এই কথাটা আমি জানতে চাই। একদল ভাড়াটিয়া——

Mr. SPEAKER: এক কথাই বার বার বলে কি লাভ? মৌলবী সাহেব, আপনি দয়া করে বসুন। অনেক হয়েছে।

(Maulvi Ahmed Ali Mridha rose to speak.)

Mr. SPEAKER: I think, it will be desirable that we rise punctually at 7 o'clock. As the Hon'ble Minister will have to say something, you need not speak at length.

Maulvi AHMED ALI MRIDHA: I won't be long.

Sir, in the year 1937 some people of Chittagong in the rural constituency probably sang.

او بد برد بدي کرد ما او را بدر کردیم

Today, Sir, it is occasion for us to say

ظالمی را خفته دیدم نیمروز * گفتم این فتنه است خوابش برده بد
آنکه خوابش بهتر از بیداریست * مردنش به که مردم آزاریست

I shall render it in English. One day I saw a tyrant asleep in day time and he slept for half a day. Because at that moment he was inactive, his tyranny was stopped and there was relief to the people. It were better that he had slept for the whole day--rather he had died; it were a blessing for the people.

Now, Sir, the proposal is to go back to illiteracy, to go back to darkness—that primary education should be stopped. This is the proposal of my honourable friend Khan Bahadur Haji Badi Ahmed Choudhury. I do not call him bad for that. I say he is not a man of the rural people, he is a man of the zamindars' constituency and he has shown his mettle for that and he has exposed himself by his own proposal today. He is not going to relieve the tenants surely but he is going to relieve the zamindars.

Sir, this taxation is not grudged by the rural people of Bengal. It is the zamindar section, the bigger guns, who are only grudging this tax because they generally educate their children in the higher schools in towns. But the rural people live in villages and there the zamindar section or the richer section of the population do not send their children. Therefore, so far as primary education is concerned, the benefit is nil to the zamindars and bigger guns and that is why they grudge it and they won't pay.

Sir, the tyrant is out in the proposal of the Khan Bahadur. Tyrants ransack the people, they rob the people and they pass their time in what way we know. That being the position, when there is a proposal for the reduction of rent or even for suspension of rent, there is so much uproar from even Mr. Dhirendra Nath Datta who poses to be a friend of the rural people. Sir, the inner side is out and their weakness has come out.

(Mr. DHIRENDRA NATH DATTA: Mr. Tarak Nath Mukerjea is a zamindar and you are supporting the zamindars.) That is another point altogether. It is no use criticising a friend. What I say is that zamindars have got very serious objection to the education cess. They showed it in the beginning and today also they continue this and Khan Bahadur Haji Badi Ahmed Chowdhury, as a representative of the zamindar people, has spoken out the mind of the zamindars surely and certainly. But, Sir, what is the mind of the country people? They require education and for this they also pay education cess. Some pay 2 annas, some 4 annas, some 8 annas and some pay a rupee as education cess. They get education of their children and Government make a contribution. Government supplement any fund that is raised by the people and it is for that that education is going on. This need not be grudged. We demanded and demanded education and we have, as it were, got the millennium. We have made some advance in primary education. We require primary education to be free and not only free but compulsory also some day. For that we should pay and squeeze and squeeze as much money as possible from Government. We are ready for that contingency, and I know Government is also ready for that and therefore it is futile to make an attempt now to stop education in the countryside. This attempt is nefarious, it is unholy and it is surely not good for our rural people. Education we require and education we must pursue in right earnest. We must have free education and we must have compulsory education in the countryside. That is our demand and we must persist in it.

Sir, who are the defaulters? I have got wide experience of the countryside. As a rural man surely I know the countryside people. Among tenants, even people of the lowest grade pay their education cess and even the tenure-holders pay. Who do not pay? The Collector cannot realise education cess from the zamindars. They won't pay- that is their determination—and it is for that that our education is suffering. In my district it is suffering because the zamindars do not pay they are determined not to pay. We cannot understand these wonderful people For myself I have got a very serious grievance against this class of people

Sir, today I should not have entered into this discussion because I consider this to be a very happy day Today I find a thing achieved by us—Hindus and Muslims. There has been something of an overture made by the Congress people to the Muslim League people in that other institution—I mean the Calcutta Corporation There has been an achievement. There has been an approach from the Congress people towards the Muslim brethren and there has been a pact In the Corporation what we find is that three Aldermen M.L.As. are there now, viz., Mr. Hem Chandra Naskar, Mrs. Hemaprava Mazumdar and Mr. Abdur Rahman Siddiqi and this is due to a pact between Muslims and Hindus—I mean the Congress people and the Muslims of this side of the House.

Sir, the other day when some Congress friends came over to our side just in a coalition, there was an uproar, but today we are happy there is no uproar. The only solution of the problem before us is that our friends opposite—I mean the Congress people—must extend their hand of co-operation and the Muslims would also gladly accept that hand of co-operation. In this way the progress of the country should be achieved.

Now, Sir, today what has been said by the Khan Bahadur is not a proposal in that direction—it is just a contrary proposal. It is a sectarian proposal on behalf of the blood-suckers of the country and therefore this should be discouraged by all sections of the people, by the Congress, in particular. That is why I have mentioned the Congress today. The Congress must come forward and oppose Khan Bahadur Haji Badi Ahmed Choudhury and not support him because this is an attempt to lead people to illiteracy, to lead people to darkness and to lead people to rack and ruin. For this Mr. Dhirendra Nath Datta should now stand up and correct himself and now propose that the proposal of Haji Badi Ahmed should be opposed.

Mr. CHARU CHANDRA ROY: Mr. Speaker, Sir, আজ প্রজার হয়ে—

Mr. SPEAKER: Mr. Roy, আপনার আবার এর ভিতর কি বলবার আছে। অনেক কথাই ত হয়েছে।

Mr. CHARU CHANDRA ROY: আমি অবান্তর একটা কথাও বলতে চাই না। একটা resolution এসেছে যে চট্টগ্রাম জেলায় শিক্ষাকরটা মকুব করা হোক। যে রকম দুঃখ দুর্দ্দশায় চট্টগ্রাম জেলার লোক পতিত হয়েছে, তাতে সেখানের লোকের উপকারের জন্য যে কোন reliefএর ব্যবস্থায় কারো দ্বিমত থাকতে পারে না। এই শিক্ষাকর স্থগিতের প্রস্তাবের উপর বহু বক্তৃতার ঝড় এখানে হয়ে গেছে। খাজনা বন্ধ করা হোক, খাজনা কমিয়ে দেওয়া হোক ইত্যাদি নানা কথা গভর্ণমেণ্ট সমর্থক দলের মুখ থেকে বেরিয়েছে। আজ বার বৎসর ধোরে আমাদের বন্ধু আবদুল হাকিম মোস্তাফা সাহেব একটা Rent Reduction Bill এনেছেন। কোন গভর্ণমেণ্টের আমলেই দেখলাম না সেই Billটা সম্বন্ধে কোন কার্য্য হয়েছে। সুতরাং এখন যদি দুঃস্থ প্রজাদের জন্য সামান্য একটু কার্য্য করা যায়, শিক্ষাকরটা যদি এই দুর্দ্দিনে মকুব করা যায়, তাহলেও তাদের কিছু উপকার হতো। যদি সব কিছু না করতে আমরা পারি, তাহলে যেটুকু ভাল করতে পারি, সেটাও না করা কেন? (Maulvi Md. Israil কেন আপনারা করেছিলেন কি?) কেন, আপনাদের সব কথাই ত শুনেছি। এখন আমাকে আমার কথাটা বলতে দিন। এখানে লেখাপড়া সম্বন্ধে বহু কথা উঠেছে। কিন্তু আমি জিজ্ঞাসা করি—লেখাপড়া দেশের জনসাধারণকে শিক্ষা দেওয়াটা কার কর্ত্তব্য। সকল দেশেই দেখি সেটা হচ্ছে গভর্ণমেণ্টের কর্ত্তব্য কিন্তু বর্ত্তমান গভর্ণমেণ্ট যে শিক্ষা বিল আনছেন তা দ্বারা সমস্ত শিক্ষা ব্যবস্থার মূলে কুঠারাঘাত করা হয়েছে। আজ শিক্ষার উপর ট্যাক্স বসিয়ে যে শিক্ষা দেওয়ার গৌরব তাঁরা করছেন, সে কুশিক্ষা দেশ চায় না। অতএব আমি বলছি শিক্ষাকরটা মকুব করলে দুঃস্থ দরিদ্র প্রজাদের একটু উপকার যাতে হয় সেইটা করুন, অসহায় প্রজাদের দিকে একটু তাকান।

The Hon'ble Mr. TAMIZUDDIN KHAN: Mr. Speaker, Sir, I do not think it is necessary for me to say much in opposing the resolution of my honourable friend Khan Bahadur Haji Badi Ahmed Choudhury, because a very effective reply has been given by some of the members on this side of the House. At the outset I should like to say, Sir, that even if his resolution were accepted in principle, it would be difficult to give effect to it, because the Primary Education Act does not provide for suspension of the education cess. In one or two instances the previous Governments no doubt suspended the education cess but that has been considered to be illegal by our legal advisers because, as I have already said, suspension is

not provided in the Primary Education Act at all. That being so, this resolution could not have been given effect to even if it was accepted by the House.

Then, to my mind, this resolution is ill-concieved. The House will remember that during the last Budget debates there appeared to be a demand on the floor of the House for an extension of the Primary Education Act, and in fact if the opinion of the country is properly judged it will be seen that there is a universal demand for the extension of primary education. That being so, the present Ministry has been trying to further extend the operation of the Education Act in districts where it has not been enforced, and I can tell the House that in the course of the last fortnight the education cess has been imposed on two districts in which it had not been imposed previously.

Sir, that being the policy of the Government, I am sorry to say that it will be extremely difficult for Government to accept a proposal like this unless a very strong case was made out in support of it. I would like to submit, Sir, that no case at all has been made out by my friend Haji Badi Saheb or his supporters. The only thing they have said is that there is extreme distress in the district of Chittagong. Of course, my friend's resolution does not cover only the district of Chittagong. It covers the whole Chittagong Division. The reason for that has been exposed by one of the honourable members of this House. As Haji Badi Saheb represents a constituency covering the entire Division, he thought it wise to make the resolution comprehensive enough so as to include not only the district of Chittagong but also two other districts of that Division. It is admitted that there is a good deal of distress in the district of Chittagong. There is distress in other districts also. If the cess is suspended in the district of Chittagong, similar demands will be made from other districts which are in distress.

But let us examine whether this distress actually justifies a demand like this. There is distress no doubt but among what class of people is the distress most prevalent? The distress is now most prevalent among the landless classes. But they are not the people who pay the education cess. They are labourers having no land and as such they do not pay any education cess. Therefore, by the suspension of the education cess no relief will be given to that class of people. The relief, if any, will be to the class of people who are the landed raiyats. Some of them are no doubt poor, but those of them who have got any substantial quantity of land are now in far better circumstances than they had been before the war. That is common knowledge, because prices of all kinds of agricultural produce have gone up. These are cultivators who are now in affluent circumstances. I do not deny that there are some who are poor. They are poor because the lands they possess are very small in area. That is the real reason. However, if any relief could be given by way of suspension of the cess, that relief will be confined to that class of cultivators who have small holdings. Sir, will that justify the suspension of the education cess? My answer is definitely no, because if we look at the realisation of the zamindars which is a true index of the prosperity of the raiyats, it will be found that realisation is far more satisfactory now than it had ever been before. I have been to some of the mofussil districts, and I have made enquiries of the *cutcheries* of the

zamindars in those places. Almost invariably I have found that their collections have been far more satisfactory than previously. Therefore, Sir, the present time is, to my mind, rather more opportune for the imposition of a cess like this than for the withdrawal of the cess from any district where it is now imposed.

Then, Sir, my honourable friend Mr. Dhirendra Nath Datta has misunderstood my friend Mr. Israil. Mr. Israil did not say that the proposal ought to have been for the suspension of rent, but he said that if the proposal had been for the suspension of rent that would have carried some meaning; otherwise it is meaningless. Sir, a raiyat paying Rs. 10 as rent has to pay eight or ten annas as education cess. If the rent of Rs. 10 is not suspended, does he get any substantial relief by the suspension of the cess amounting to eight or ten annas. It is no relief whatsoever to him. Therefore, Mr. Israil's argument was that if my friend Haji Badi Saheb meant any relief to the cultivators, his proposal ought to have been for the suspension of the rent.

Now, Sir, another argument has been brought up that when the raiyats are not able to pay rent at all, how can they pay cess? This is a most fallacious argument.

A raiyat who has not been able to pay the rent, is he going to pay the cess? The cess is paid by the raiyat invariably along with the rent and whenever a raiyat is unable to pay the rent, he never pays the cess and the House knows that at the present time no certificates are issued for the realisation of cess. Therefore if a raiyat chooses not to pay the rent, he can very well choose not to pay the cess also. Consequently the question of hardship in payment of rent or in payment of cess hardly arises.

As regards the distress that is prevailing in the district of Chittagong, I am sure that if my friend Khan Bahadur Haji Badi Ahmed Choudhury approaches the Civil Supplies Minister then I think that if there is anything that remains to be done in the district of Chittagong for relieving distress, it will certainly be done. One thing probably many members of the House do not know. The district is in distress no doubt, but on account of the presence of the military, it is common knowledge that about a crore of rupees is being distributed in the district every month. That is adding to the wealth of the district and that is one of the reasons why in spite of the high prices of foodstuffs prevailing there, people up till now have not been faced with that amount of difficulty which they would have faced but for this large circulation of money in the district. I therefore think that the proposal is not at all in tune with prevailing circumstances and I would request my honourable friend, in view of the debate that has taken place, to withdraw his resolution. If he does not choose to do that, then it will be our duty to oppose the resolution.

The motion of Khan Bahadur Haji Badi Ahmed Choudhury that this Assembly is of opinion that Government should at once suspend the realisation of the education cess in Chittagong Division was then put and lost.

Adjournment.

The House was then adjourned at 7-5 p.m. till 4 p.m. on Monday, the 24th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Monday, the 24th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 13 Hon'ble Ministers and 187 members.

Affirmation of Allegiance.

Babu Manmatha Nath Das (elected by the Jhargram-*cum*-Ghatal General Constituency) made his affirmation of allegiance to the Crown.

HELD OVER STARRED QUESTION

(to which oral answer was given)

Government relief measures in Gopalganj subdivision of Faridpur district.

*258. **Mr. SHAMSUDDIN AHMED KHONDKAR:** (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to lay on the Table a statement showing—

(*i*) the amount of gratuitous relief granted for the Gopalganj subdivision of the Faridpur district in the year 1943;

(*ii*) the amount spent in that year;

(*iii*) the total number of recipients of such relief with its percentage in proportion to the population of the subdivision;

(*iv*) the rate of relief fixed per head for adult and child respectively;

(*v*) the amount of agricultural loan granted for the subdivision during the financial year 1943-44;

(*vi*) the amount actually advanced from 1st April, 1943, to 31st January, 1944;

(*vii*) the amount for the test relief work granted for the subdivision during the financial year;

(*viii*) the amount actually spent in test relief work from 1st April, 1943, to 31st January, 1944;

(*ix*) the nature of the work done;

(*x*) the total expenditure on each item of the work done in each thana;

(*xi*) the total number of adult and children employed in each thana;

(*xii*) the rate of wages given to them; and

(*xiii*) the amount, if any, spent out of this grant in connection with "Grow more food" campaign?

(*b*) If any amount has been spent, will the Hon'ble Minister be pleased to state what outturn has been derived, or is expected to be derived?

(*c*) Is the Hon'ble Minister aware that the last *aman* harvest in the entire subdivision was very poor and unsatisfactory?

(*d*) If the answer to (*c*) is in the affirmative, will the Hon'ble Minister be pleased to state whether the Government propose to continue test relief works in the subdivision in 1944-45?

(*e*) Will the Hon'ble Minister be pleased to state if it is a fact that the Government have issued orders for realisation of agricultural loans advanced previously to people of this subdivision?

(*f*) If so, is the Hon'ble Minister considering the desirability of postponing realisation of such loans?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*)(*i*) Rs. 1,36,500 was granted as gratuitous relief for the Gopalganj subdivision for the financial year 1943-44.

(*ii*) Rs.1,05,966 up to 19th March, 1944.

(*iii*) 32,796 persons have been relieved and the percentage in proportion to the total population of the subdivision is 5 per cent.

(*iv*) Adults—4-6 chittaks of rice per head. Children—2 chittaks of rice per head.

(*v*) Rs.3,98,500.

(*vi*) Rs.2,90,760.

(*vii*) Rs.1,75,000.

(*viii*) Rs.1,73,404.

(*ix*) Destruction of water-hyacinth, construction of roads, excavation of *khals*, and cultivation of fallow lands for growing more food crops.

(*x*) The total expenditure on each item is given below:—

[Thanawari figures not readily available.]

	Rs.
Destruction of water-hyacinth ..	84,366
Construction of roads ...	27,400
Excavation of *khals* ...	26,389
"Grow more food" campaign ...	35,249
Total ...	1,73,404

(*xi*) The persons employed both adult and children are about 5,000. Thanawari figures are not available.

(*xii*) One seer of *bajra* and one seer of rice per head valued at about 9 annas.

(*xiii*) Rs.35,249.

(*b*) Vegetable and *rabi* crops were grown in the land brought to cultivation by indigent persons. The approximate value thereof will come up to Rs.2,000.

(*c*) *Aman* crops partially failed in lowlying *beel* areas on account of excessive rainfall and as such the outturn in these areas was not satisfactory.

(*d*) In the *beel* areas canals are being excavated for drainage of water out of test relief allotment and this work will continue as long as necessary. The question of continuance of test works in the shape of removal of water-hyacinth, etc., is under consideration.

(*e*) and (*f*) Yes. Government do not consider any general postponement of realisation of agricultural loans to be necessary. Instructions have, however, been issued to local officers to regulate the pressure in areas affected by natural calamities so as to avoid undue hardship in particular cases.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that the *aus* crop last year also failed in that subdivision?

The Hon'ble Mr. TARAK NATH MUKERJEA: Only in a few cases.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that three-fourths of this subdivision comprise of *beel* areas?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already stated, the crop failed only in a few cases.

Mr. SHAMSUDDIN AHMED KHONDKAR: Sir, my question is, is the Hon'ble Minister aware that three-fourths of this subdivision comprise of *beel* areas?

The Hon'ble Mr. TARAK NATH MUKERJEA: I am not aware of that.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that rice is the primary crop in this *beel* area?

The Hon'ble Mr. TARAK NATH MUKERJEA: May be so.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that about 230 certificate cases are pending before the grant of agricultural loan?

The Hon'ble Mr. TARAK NATH MUKERJEA: I am not aware of that.

Mr. SHAMSUDDIN AHMED KHONDKAR: Will the Hon'ble Minister consider it desirable to issue immediate orders by wire for the suspension of these certificates?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have nothing further to add to what I have already said in my answer.

Mr. SHAMSUDDIN AHMED KHONDKAR: With regard to question (*a*)(*xi*), will the Hon'ble Minister be pleased to state what are the data or sources for his answer (*a*)(*xi*)?

The Hon'ble Mr. TARAK NATH MUKERJEA: The figures were supplied by the local officers.

Mr. SHAMSUDDIN AHMED KHONDKAR: With reference to answer (*a*)(*xi*), namely, that *thanawari* figures are not available, how is it that 5,000 persons were so employed? Where did he get the figures from?

The Hon'ble Mr. TARAK NATH MUKERJEA: The total figures were supplied by the local officers.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that this work was done in different thanas?

The Hon'ble Mr. TARAK NATH MUKERJEA: Quite naturally.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is the Hon'ble Minister aware that lists of labourers employed are preserved in those areas?

The Hon'ble Mr. TARAK NATH MUKERJEA: I do not know what to answer. This is only a statement of facts.

Mr. SHAMSUDDIN AHMED KHONDKAR: With reference to answer (*x*), is the Hon'ble Minister aware that this expenditure was incurred not in any particular area but in four thanas of the subdivision?

The Hon'ble Mr. TARAK NATH MUKERJEA: These are the figures for the whole area.

Mr. SHAMSUDDIN AHMED KHONDKAR: Is there any account of expenditure incurred in each thana of which a list is kept of labourers employed there?

The Hon'ble Mr. TARAK NATH MUKERJEA: A list is kept for each centre. It is not *thanawari*.

STARRED QUESTIONS

(to which oral answers were given)

Government measures to improve sanitation and public health in Bengal.

*259. **Mr. ADWAITA KUMAR MAJI:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state the—

(*i*) total population of the province according to last census; and

(*ii*) total number of deaths in the year 1943 including due to starvation, cholera, malaria and other epidemic diseases (showing separately by a statement of different deaths)?

(*b*) Will the Hon'ble Minister be pleased to state what steps were taken by the Government to improve the sanitation and public health of the province during last year?

(*c*) Is it a fact that the vital statistics of the province show that child mortality is increasing day by day for want of proper nutrition?

(*d*) If so, will the Hon'ble Minister be pleased to state what arrangement has been made by the Government to improve the situation and to protect the decaying condition of the nation?

(*e*) Will the Hon'ble Minister be pleased to state—

(*i*) whether it is a fact that Central Government is taking the charge of the public health department; and

(*ii*) if so, why and when?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*)(*i*) 60,306,525.

(*ii*) The total number of deaths were 1,873,749 which included 214,175 due to cholera, 674,330 due to malaria and 22,005 due to smallpox. It is not possible to give the number of deaths due to starvation as there is no such columa in the death register.

(*b*) A statement is laid on the Library Table.

(*c*) and (*e*) (*i*) No.

(*d*) and (*e*) (*ii*) Do not arise.

Mr. ABUL HOSAIN AHMED: With reference to answer (*a*)(*ii*), the Hon'ble Minister says that it is not possible to give the number of deaths due to starvation as there is no such column in the death register. Will the Hon'ble Minister be pleased to state how did the Government publish death figures of starvation in the *Bengal Weekly*?

Khan Sahib HAMIDUDDIN AHMAD: There were some reports of deaths due to starvation; I think only those cases were reported in the *Bengal Weekly*.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether the policy of the present Government provides for the ascertainment of deaths due to starvation?

Khan Sahib HAMIDUDDIN AHMAD: What has been done in the past is past, but for the present and future Government have issued instructions to officers concerned to see that deaths due to starvation may be duly registered.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what were the difficulties in the past in the matter of recording deaths described as deaths due to starvation and how these difficulties have been removed?

Khan Sahib HAMIDUDDIN AHMAD: There were some statutory forms in which the deaths were registered and these forms were filled in by illiterate chowkidars. There being no such column as "deaths due to starvation", the illiterate chowkidars could not fill in those deaths that were due to starvation in the register. When this fact was brought to the notice of Government, they issued instructions to Circle Officers and Presidents and, as a matter of fact, to chowkidars that such kind of deaths should be entered in a special column.

Mr. SASANKA SEKHAR SANYAL: What are the instructions that have been given by Government to union boards and municipal authorities for guiding them in the matter of determination of deaths as deaths due to starvation?

Khan Sahib HAMIDUDDIN AHMAD: It is a very difficult question, of course. It is under the consideration of Government because only medical men can give an authoritative judgment whether a death is due to starvation or not.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state how do Government propose to solve this difficulty because there may be cases of deaths which may be deaths due to starvation

according to the popular conception but the union board or the local self-government authorities under the instruction of local officers may dodge the question and keep that column, viz., the column of starvation, blank?

Khan Sahib HAMIDUDDIN AHMAD: I have already answered that it is a very difficult question and this matter is under the consideration of Government, but for the present Circle Officers have been instructed to get such deaths registered as much accurately as possible.

Mr. A. F. STARK: Is it not a fact that official figures have been published by the Department of Public Health showing the number of deaths due to starvation?

Khan Sahib HAMIDUDDIN AHMAD: Yes, Sir, figures have been published but these cannot be said to be accurate.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether Government will consider the desirability of asking the local authorities to ascertain how many of the deaths in the past reported to be due to starvation were actually due to starvation by re-introducing a column mentioning such deaths in the past records?

Khan Sahib HAMIDUDDIN AHMAD: Government do not think it to be possible.

Mr. SASANKA SEKHAR SANYAL: In view of the widespread agitation caused by countless deaths in Bengal, will Government consider the desirability of getting at accurate facts and figures in relation to the last one year so that in future they may be guided in their policy to a better purpose?

Khan Sahib HAMIDUDDIN AHMAD: I have already said that it is not at all possible to get such figures very accurately.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what is the safeguard introduced by Government or proposed to be introduced by Government for checking the reports which may omit the mention of starvation as the cause although such starvation may really be the cause?

Khan Sahib HAMIDUDDIN AHMAD: Government will have to depend on some agency, and the Circle Officers through whom we have issued instructions will automatically advise Presidents and through them the chowkidars who are the primary registering authorities and Government will see that chowkidars report as much accurately as possible.

Mr. SASANKA SEKHAR SANYAL: What is the agency or what is the method for checking the local reports that may be given by the Union Board President or the Circle Officer?

Khan Sahib HAMIDUDDIN AHMAD: I have already answered that it is only medical people who can give just accurate report of deaths and it is under the consideration of Government how proper and accurate reports of deaths due to star tion can be ascertained.

Mr. SASANKA SEKHAR SANYAL: In view of the gravity of the matter, will the Hon'ble Minister be pleased to consider the desirability of bringing in a proper motion before this House so that the collective wisdom of the members may evolve a scheme for accuracy and for checking evils that have already been there?

Khan Sahib HAMIDUDDIN AHMAD: Government do not think it desirable to bring in any motion here, but it is under the consideration of Government to make rules and issue instructions to Circle Officers.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether Government have at any time supplied figures as deaths due to starvation to any authority in India or outside?

Khan Sahib HAMIDUDDIN AHMAD: I have already stated that Government cannot supply accurate figures of starvation.

Mr. A. F. STARK: Is the Hon'ble Minister aware that the figures—I think they were 686,000—of deaths due to starvation have been quoted in the House of Commons by the Secretary of State as official figures?

Khan Sahib HAMIDUDDIN AHMAD: Yes, but that may be the excess figure over normal time for a particular period and not for the whole of the period.

Mr. A. F. STARK: For the year 1943?

Khan Sahib HAMIDUDDIN AHMAD: Yes.

Dr. NALINAKSHA SANYAL: What was the basis of the statement that was made by Mr. Amery in the House of Commons?

Khan Sahib HAMIDUDDIN AHMAD: I have already stated that some figures were obtained from the reports of the local officials, but those figures do not cover the total number of deaths due to starvation only.

Mr. A. F. STARK: Will the Hon'ble Minister consider the desirability of correcting the *communiqué* publishing the official figures?

Khan Sahib HAMIDUDDIN AHMAD: Government will certainly consider that.

Deaths due to starvation in Noakhali district.

***260. Mr. HARENDRA KUMAR SUR:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state whether deaths of persons due to starvation in the Noakhali district from April 1, 1943, to December 31, 1943, have been reported and recorded by the local authorities concerned?

(*b*) If so, will the Hon'ble Minister be pleased to lay on the Table a statement showing the total number of deaths due to starvation in the Noakhali district from April 1, 1943, to 31st December, 1943, month by month?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): No such heading as "starvation" appears among the statutorily specified causes of death in the register of deaths, and in fact no separate record of deaths from starvation was kept. So the information wanted is not available to Government.

Number of theft cases at Sadar police-station, Pabna.

*261. **Maulvi AZHAR ALI:** Will the Hon'ble Minister in charge of the Home Department be pleased to lay on the Table a statement showing for the year 1943—

(*a*) the number of burglary and theft cases reported at the Pabna Sadar police-station;

(*b*) the number of cases that were—

(*i*) investigated, and

(*ii*) entered in general diary only; and

(*c*) results of investigation ending in—

(*i*) conviction,

(*ii*) final reports, and

(*iii*) acquittals?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): A statement is laid on the Table.

Statement referred to in reply to starred question No. 261 showing the results of investigation of burglary and theft cases reported at the Pabna Sadar police-station in 1943.

Nature of the case.	Number of cases—							
	reported.	investigated.	ending in conviction.	ending in acquittal.	pending.	in which a final report was given.	entered in General Diary.	in which charge sheets were framed.
Burglary ..	305	258	24	5	16	213	.	45
Theft ..	155	133	12	2	6	113	9	20

Babu MADHUSUDHAN SARKAR: With reference to (*a*), will the Hon'ble Minister be pleased to state whether the majority of the cases are of the Pabna town?

Khan Bahadur MOHAMMED ALI: I want notice.

Babu MADHUSUDHAN SARKAR: Will the Hon'ble Minister be pleased to state whether it is a fact that almost every night a burglary or theft is being committed in the town of Pabna?

Khan Bahadur MOHAMMED ALI: Government have no such information.

Babu MADHUSUDAN SARKAR: Will the Hon'ble Minister be pleased to state whether it is a fact that due to the paucity of the number of police in the police stations they were not able to give proper protection to the citizens of the Pabna town?

Khan Bahadur MOHAMMED ALI: A large percentage of these cases was due to the prevalence of famine conditions.

Mr. SASANKA SEKHAR SANYAL: Is the Hon'ble Minister aware of the fact that there is a feeling in the locality that the police department connives at these crimes and sometimes assists?

Khan Bahadur MOHAMMED ALI: Government are not aware of any such feeling.

Mr. A. M. ABDUL HAMID: Will the Hon'ble Minister be pleased to state if it is a fact that during the regime of the present Officer-in-charge of Pabna, Surendra Nath Karmakar, such things have been happening?

Khan Bahadur MOHAMMED ALI: Sir, as I have pointed out, these figures relate to 1943 and I have stated that a very large percentage of these cases was due to prevalence of famine conditions.

Mr. A. M. ABDUL HAMID: But not due to the officer mentioned?

Khan Bahadur MOHAMMED ALI: Government are not aware of it.

Mr. A. M. ABDUL HAMID: Will the Hon'ble Minister be pleased to state if the Government will make an enquiry into the matter?

Khan Bahadur MOHAMMED ALI: If the honourable member so desires and writes to Government, the matter will be considered.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state if he is aware whether any special arrangement has been made in the Pabna town for patrol?

Khan Bahadur MOHAMMED ALI: Precautionary steps are being taken by the authorities.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state what precautionary measures, Civic Guards or Police, are being taken?

Khan Bahadur MOHAMMED ALI: Police.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether there is sufficient number of Police force in the town and what is the number of constables?

Khan Bahadur MOHAMMED ALI: So far as the first portion is concerned, the force there for the present is considered adequate and as for the latter part of the question I want notice.

District Regional Transport Authorities.

*282. **Mr. Md. ABDUR RASHEED:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state—

(*i*) when the terms of offices of all District Regional Transport Authorities are due to expire; and

(*ii*) when these authorities are proposed to be reconstituted?

(*b*) Is it a fact that reconstitutions have become long overdue?

(*c*) If the answer to (*b*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) if any extensions have been granted to them; and

(*ii*) if so, what are the periods of extensions?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) and (*b*) Under rule 53(*b*)(*1*) and (*2*) of Bengal Motor Vehicles Rules, no term of office has been laid down for the Regional Transport Authorities; members other than *ex-officio* hold office for 3 years and thereafter until a successor is appointed.

(*c*) Does not arise; appointment of new members to replace other than *ex-officio* members is under consideration.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what were the approximate months and year during which the present incumbents of office of membership other than *ex-officio* memberships of different districts of Regional Transport Authorities were appointed?

Khan Bahadur MOHAMMED ALI: These Regional Transport Authorities were constituted in the year 1940 some time in March

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what arrangement has been made to continue the work of the Regional Transport Authorities in cases where due to lapse of three years the membership has expired?

Khan Bahadur MOHAMMED ALI: If the honourable member will refer to the reply, it has been made clear that the membership has not expired. Members are appointed and hold office till their successors are appointed. Their offices have not become *functus officio*

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that rule 53(*b*)(*1*) of the Bengal Motor Vehicles Rules, which determines the term of office and the method of election and nomination of members, specifically mentions a period of three years only as a term of each member other than *ex officio* members?

Khan Bahadur MOHAMMED ALI: The rule says three years and thereafter until a successor is appointed.

Dr. NALINAKSHA SANYAL: Will you kindly quote the rule?

Khan Bahadur MOHAMMED ALI: I refer to rules 53(*b*)(*1*) and (*2*) of the Bengal Motor Vehicles Rules.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is quite certain that the rule he is now quoting is not misquoted?

Mr. SPEAKER: That question does not arise.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what part of the rules relates to the extension of the period of time beyond three years?

Khan Bahadur MOHAMMED ALI: I submit, Sir, that question does not arise because there is no question of extension. Members do not become *functus officio* until their successors are appointed.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if his attention has been drawn to the fact that the rules specifically lay down a period of three years and there is no provision for extension of time beyond three years even when due to laches of Government the new appointments are not made thereafter.

Khan Bahadur MOHAMMED ALI: I do not agree with the honourable member. The rule provides for the appointment of members generally after a period of three years or until their successors are appointed. There is no definite time when their membership will cease. They continue to be members until their successors are appointed

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if Government would consider the desirability of giving effect to the rule as it stands and not to any imaginary ideas of the Parliamentary Secretary?

Mr. SPEAKER: That is a question of interpretation of the rule.

Dr. NALINAKSHA SANYAL: I would request him to read the rule and answer It is not an interpretation

Khan Bahadur MOHAMMED ALI: I would ask the honourable member to read the rule properly himself

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether Government have had names of individuals forwarded to them by the District authorities for revision of the list of Regional Transport Authorities?

Khan Bahadur MOHAMMED ALI: Yes Nominations are going to be made very shortly and the list is ready.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state when the list of Murshidabad was sent?

Khan Bahadur MOHAMMED ALI: I want notice

Dr. NALINAKSHA SANYAL: Is the Hon'ble Minister aware that the lists were sent nearly a year and a half ago?

Khan Bahadur MOHAMMED ALI: That is not correct.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state when were the lists of Jessore and Murshidabad districts sent?

Khan Bahadur MOHAMMED ALI: The nominations from districts continued to pour into the Secretariat up to June 1943.

Dr. NALINAKSHA SANYAL: Is the Hon'ble Minister aware that before the assumption of office by the present Ministry the lists were sent even earlier?

Khan Bahadur MOHAMMED ALI: The Regional Transport Authorities were constituted in March or April, 1940, and the nominations from District authorities were due in March, 1943.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that departmental steps were taken before the date of expiry of the term of office of the present incumbents to invite suggestions from the District authorities, viz., before April, 1943?

Khan Bahadur MOHAMMED ALI: Yes. Departmental action was taken.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if as a result of that departmental enquiry District authorities were required to send their nominations much earlier than April, 1943?

Khan Bahadur MOHAMMED ALI: Not much earlier, but so that it would reach before the date of reconstitution.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what is the reason for the delay in receiving nominations between April, 1943, and June, 1943, as is stated by the Minister concerned?

Khan Bahadur MOHAMMED ALI: The matter was unfortunately delayed because the Department wanted to issue all the notifications simultaneously. If the notifiactions had been issued as the nominations for reconstitution of each Regional Transport Authority had been received, there would have been no delay. As I said, because the Department wanted to issue all the notifications together, there was some unnecessary delay.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is a fact that certain District authorities have managed to get themselves invested with the power of the entire Regional Transport Authority, in the absence of properly constituted authorities, of having members' life extended or having members reappointed?

Khan Bahadur MOHAMMED ALI: No. The position is that the Regional Transport Authorities constituted in 1940 are still functioning, and the new members after their appointment will take office. At that time members who will not be reappointed will become *functus officio*. But the previously appointed members are still functioning.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that under the cloak of one of the rules of the Bengal Motor Vehicles Rules, which empowers the authorities to delegate their power to the Chairman, some District authorities have obtained the authority of the entire Board vested in themselves and they are functioning as such?

Khan Bahadur MOHAMMED ALI: Certain powers under the rules can be vested in the Chairman, and it may be possible that certain Regional Authorities have vested the Chairman with certain specific powers.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state how many meetings on an average the Regional Transport Authorities have a year?

Khan Bahadur MOHAMMED ALI: I submit that this question does not arise.

Dr. NALINAKSHA SANYAL: Sir, the question arises in this way. There is a term of office and if beyond that term no meeting is held, the question of appointment does not arise.

Mr. SPEAKER: That is too far-fetched.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Number of officers deputed to Bengal by other Provinces of India.

119. Dr. SANAULLAH: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state the total number of officers requisitioned by the Government of Bengal from—

(*i*) other Provincial Governments showing names of Provinces separately; and

(*ii*) Government of India since 1st of July, 1943, up to the 31st March, 1944, showing separately the number of—

(1) Europeans,

(2) Indians, and also showing—

(A) Hindus,

(B) Muslims,

(C) Christians,

(D) Parsees, and

(E) others?

(*b*) Will the Hon'ble Minister be pleased to state the reasons for not recruiting the Provincial officers from within the Province of Bengal by promotions and/or by new appointments?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) (*i*) No direct requisition was made by the Government of Bengal on other Provincial Governments, but the Government of India were twice approached for assistance.

(*ii*) A statement is laid on the Table showing the number of officers of the different communities specified, deputed to Bengal during this period and the Provinces of origin.

(*b*) The Government have not neglected the possibilities of local recruitment and of promotion from subordinate services: witness the recruitment of 60 temporary Magistrates from among members of the Bar and the promotion temporarily to the B.J.C.S. of over 150 officers of subordinate services for the purpose of building up the Civil Supplies machinery. The Government felt, however, that dilution had been carried to the limit and that the further strengthening required of the general administration and Civil Supplies machinery could only be achieved by the deputation to Bengal from other Provinces of officers with experience of parallel administration.

Statement referred to in reply to clause (a) (ii) of unstarred question No. 119.

Province.	European.	Muslim.	Hindu.	Christian other than Europeans.	Community not known.
1	2	3	4	5	6
Madras.					
I.C.S.	..	2	..	..	..
P.C.S.	..	3	3	..	..
Bombay.					
I. C.S.	..	1	..	..	1
P.C.S.	..	1	..	..	1
Bihar.					
I.C.S.	..	1	..	..	..
P.C.S.	..	..	1	3	..
Central Provinces and Berar.					
I.C.S.	..	..	.	1	..
P.C.S.	..	..	1	1	..
United Provinces.					
I.C.S.	1	1	2	.	..
P.C.S.	..	3	3	.	..
Orissa.					
P.C.S.	..	..	1	..	..
Punjab.					
I.C.S.	1	..	1	..	..
P.C.S.	..	3	2	..	..
Assam.					
P.C.S.	..	..	1	..	..
Sind.					
P.C.S.	..	1	..	..	..
Total ..	2	16	15	5	2

Babu MADHUSUDAN SARKER: Are we to understand from the reply that the Government of Bengal have no responsible or reliable officers to hold responsible posts?

Khan Bahadur MOHAMMED ALI: That is not the position. The position has been made clear in the reply. It is stated that because there was a dearth of officers Government had given promotion to subordinate officers to the posts of Bengal Junior Civil Service. The civil Supplies Department had been largely expanded and therefore there was a dearth of officers

in Bengal. That was the reason why the Government of Bengal had to write to the Government of India to help them by deputing some officers.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether the Government have noticed that if some of the officers recruited from Sind were posted in the mofussil districts it would be very difficult for the local people to come into close touch with them as they do not know the Bengali language?

Khan Bahadur MOHAMMED ALI: Government is not aware that any such difficulty has arisen.

Maulvi MOHAMMED ISRAIL: Will the Hon'ble Minister be pleased to state what was the total number of Imperial and Provincial Service officers requisitioned by the Government of Bengal from the Government of India and through the Government of India from different provinces?

Khan Bahadur MOHAMMED ALI: The Government of Bengal wrote to the Government of India who promised to come to the help of the local Government and certain officers have been deputed which will be apparent from the statement laid on the Library Table. The number of Imperial and Provincial Service officers deputed has been clearly shown in the statement.

Maulvi MOHAMMED ISRAIL: That is not my question. My question is what was the total number of officers which the Government of Bengal wanted to have from the Government of India and also through the Government of India from different Provincial Governments? The figures supplied show the number of officers supplied to the Government of Bengal, but I want to know what was the total number of officers which the Government of Bengal wanted from the Government of India and through the Government of India from different Provincial Governments?

Khan Bahadur MOHAMMED ALI: There was a demand for as many officers as could be lent to the Government of Bengal. As a matter of fact, 17 military officers and 40 civil officers of other provinces were sent by the Government of India to the Government of Bengal

Maulvi MOHAMMED ISRAIL: Will the Hon'ble Minister be pleased to state whether these officers having no experience of Bengal are experiencing great difficulty in handling matters in the Civil Supplies and also in administrative affairs?

Khan Bahadur MOHAMMED ALI: These officers who have come to Bengal have had previous and parallel experience. So far no difficulties have been experienced; at least Government is not aware of any difficulties that have been experienced.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state that the majority or most of the officers are necessary for the food policy of the Government?

Khan Bahadur MOHAMMED ALI: Yes, Sir, a large number of them were required for the Civil Supplies Department.

Babu MADHUSUDAN SARKER: Is the Hon'ble Minister aware that these officers had very little knowledge about the food policy of this province?

Khan Bahadur MOHAMMED ALI: So far as the food policy of this province is concerned this is entirely a new Department and it is doubtful whether even the officers of Bengal are experienced in that department. So the fact of the matter is officers from other provinces or from this province are equally in the same position.

Stock of quinine in Dinajpur and its distribution.

120. Mr. NISHITHA NATH KUNDU: (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government (Medical) Department be pleased to lay on the Table a statement showing, month by month, during the year 1943—

(*i*) the quantities of quinine in custody of the different authorities of the Government in the district of Dinajpur; and

(*ii*) the quantities sold or allotted to the physician or any other person or dealers in the district, name by name, with their addresses in each month during the year 1943?

(*b*) Will the Hon'ble Minister be pleased to state—

(*i*) the number of persons attacked with malaria in the said district;

(*ii*) the number of deaths from malaria, month by month, during the year 1943; and

(*iii*) who was entrusted with the charge of sale and distribution of quinine, in the said district?

The Hon'ble Khan Bahadur Maulvi JALALUDDIN AHMAD: (*a*)(*i*) No. quantity of quinine or cinchona febrifuge was allotted up to April, 1943. A statement showing the quantity of quinine in the hand of the District Rationing Authority from June, 1943, is laid on the Library Table

(*ii*) A statement is laid on the Library Table

(*b*) (*i*) No figures of the total incidence of malaria in the district are available. A statement showing, month by month, the number of malaria patients treated in hospitals and dispensaries in Dinajpur district during 1943 is laid on the Library Table.

(*ii*) A statement is laid on the Library Table.

(*iii*) Previous to 15th January, 1944, the District Magistrate; thereafter the Civil Surgeon.

Khan Bahadur ABDUL WAHAB KHAN: With reference to answer (*b*)(*iii*), will the Hon'ble Minister be pleased to state what was the underlying policy of the Government in not having the Chairman of the District Board or the Chairman of the Municipality concerned on the Rationing Committee in the matter of sale and distribution of quinine in the district?

Khan Sahib HAMIDUDDIN AHMAD: The District Magistrate was appointed as the Rationing Authority.

Khan Bahadur ABDUL WAHAB KHAN: I want to know what was the underlying policy of Government?

Khan Sahib HAMIDUDDIN AHMAD: It was a policy decided by Government.

Khan Bahadur ABDUL WAHAB KHAN: I want to know what was the reason of the underlying policy of the Government.

Khan Sahib HAMIDUDDIN AHMAD: For expediting the distribution of quinine.

Khan Bahadur ABDUL WAHAB KHAN: Is the Hon'ble Minister aware when the District Magistrate himself alone dealt with the affair that there were cases of injustice in the matter of distribution of quinine?

Khan Sahib HAMIDUDDIN AHMAD: Whenever a case of injustice has been brought to the notice of Government, Government have taken steps.

Khan Bahadur ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state why the authority was transferred again from the District Magistrate to the Civil Surgeon?

Khan Sahib HAMIDUDDIN AHMAD: The District Magistrates reported that they were overworked. So Government thought that Civil Surgeons would be the next best authority

Khan Bahadur JASIMUDDIN AHMAD: Is there any tendency on the part of the Civil Surgeons to shirk the responsibility by entrusting the work to some other persons?

Khan Sahib HAMIDUDDIN AHMAD: No

Khan Bahadur ABDUL WAHAB KHAN: Is it the present system that the Civil Surgeon alone deals with the matter? There are cases of gross injustice inasmuch as the Civill Surgeon is not acquainted with the particular conditions in the interior of the district?

Khan Sahib HAMIDUDDIN AHMAD: Some cases were brought to the notice of Government They have issued a letter to the Civil Surgeon concerned to consult the District Magistrate and the District Health Officer.

Khan Bahadur ABDUL WAHAB KHAN: Will the Government consider the desirability of taking the Chairman of the District Board as a member of the Committee?

Khan Sahib HAMIDUDDIN AHMAD: They will certainly consider.

Death rate in Bengal during 1942 and 1943.

121. Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to lay on the Table a statement showing—

(*a*) the total number of deaths in each district of Bengal and in Calcutta recorded each week during April to December, 1943, as compared with corresponding periods of 1942;

(*b*) the number of deaths in each area, week by week, due to starvation or diseases resulting from starvation, malnutrition and destitution;

(*c*) the number of such deaths amongst Hindus and Muslims and amongst men, women and children; and

(*d*) the number of such persons that died in the city?

The Hon'ble Khan Bahadur Maulvi JALALUDDIN AHMAD: It is quite impossible to answer this question as it is not possible to determine whether a particular death was due to starvation or even to malnutrition. To analyse the mortality figures which are compiled monthly in districts and sent to Director of Public Health—even where cause of death is accurately known—into weekly groups and into communities and sexes and ages would require a special staff working for weeks: The figures are eventually so analysed in the ordinary course, but to get them specially for reply to Assembly question would be quite impossible without special staff.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state which part of the question is covered by the answer?

Khan Sahib HAMIDUDDIN AHMAD: The whole question.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is not a fact that the total number of deaths in each district, week by week, and in Calcutta as compared with the corresponding periods of the previous year are readily available in every District Board office as well as in Calcutta?

Khan Sahib HAMIDUDDIN AHMAD: It requires compilation. It is not readily available.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what compilation would be required to show the total number of deaths?

Khan Sahib HAMIDUDDIN AHMAD: I cannot follow the question.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is not a fact—I have already asked that question before—that in every District Board office the total number of deaths, week by week, is available after a short time?

Khan Sahib HAMIDUDDIN AHMAD: Not necessarily.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state how long it will take or how long does it normally take to obtain the figures analysed in the ordinary course as referred to in the answer?

The Hon'ble Khan Bahadur Maulvi JALALUDDIN AHMAD: The answer is very clear, and I do not see why the question is still pursued——

Mr. SPEAKER: You cannot answer the question.

The Hon'ble Khwaja Sir NAZIMUDDIN: On a point of order, Sir. He is only drawing your attention to the answer. He is not answering.

Mr. SPEAKER: He can only rise on a point of order.

Khan Sahib HAMIDUDDIN AHMAD: It will take some time.

Dr. NALINAKSHA SANYAL: What time is required to obtain these figures?

Mr. SPEAKER: It is not possible for him to give an answer off-hand to that question.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that Government issued notices to the District Boards of the districts for the collection of figures about cases of death from starvation?

Khan Sahib HAMIDUDDIN AHMAD: I want notice.

Khan Bahadur ABDUL WAHAB KHAN: With reference to question (*c*), namely, the number of such deaths amongst Hindus and Muslims and amongst men, women and children, will the Hon'ble Minister be pleased to state whether he remembers that about a month ago in reply to a question by Mr. Upendra Nath Edbar the figures of deaths from such causes were supplied to the Assembly by the Barisal District Board for some months at least?

Khan Sahib HAMIDUDDIN AHMAD: I do not remember.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether Government will consider the desirability of obtaining figures about cases of death from starvation, separately?

Mr. SPEAKER: Questions of this nature have been asked many times.

Dearness allowance.

122. Maulvi MD. ABDUL HAKIM VIKRAMPURI: (*a*) Is the Hon'ble Minister in charge of the Finance Department aware of the fact that—

(*i*) Government of India have since been pleased to increase the rate of dearness allowance from Rs.14 to Rs 18 with effect from 1st March, 1944; and

(*ii*) the benefit of dearness allowance has been extended also in the case of Government servants drawing a pay up to Rs.250 per month?

(*b*) Will the Hon'ble Minister be pleased to state what action is being taken in the matter of granting such allowance to the servants of Government of Bengal?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*) I am aware that the dearness allowance admissible to servants of the Central Government serving in "A" areas who draw pay between Rs. 40 and Rs. 250 inclusive has been increased from Rs. 14 to Rs. 18 per mensem.

(*b*) The decisions of Government are incorporated in Finance Department memo. No. 685F., dated 27th March, 1944, a copy of which is laid on the Library Table.

Mutilation of question.

Mr. SPEAKER: Before we proceed further I think I should give the information that I wanted to give to the House in relation to the alleged mutilation of a question put by Mr. Ahmed Hossain—starred question No. 255. The facts are as follows:—

The question as originally admitted included another part, namely, "Will the Hon'ble Minister in charge of the Home Department be pleased to state whether his attention has been drawn to the fact that 40 to 50 cows

are being slaughtered daily by the authorities of the Arakan refugees' camps at Katabari for feeding the refugees in the camps?" The entire question was sent to the Home Department for reply. The Home Department returned the question saying that the administration of the refugees' camps in the district of Rangpur is the concern of the Central Government, and if information was required for the other part of the question the question should be addressed to the Department of Agriculture. Thereupon the aforesaid part of the question was deleted and the remaining part was sent to the Agriculture Department for reply. On the first as well as the second occasion intimation was issued to the member about the action taken by this Department together with a copy of the question as admitted. I had the privilege of having a talk with the honourable member, and it appears that the second intimation did not reach him. These are the facts with regard to this question.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. It appears that some amount of preliminary correspondence between the Home Department and your Department regarding the admissibility of a question——

The Hon'ble Mr. Khwaja SHAHABUDDIN: Sir, is it a point of order against the Speaker's ruling?

Mr. SPEAKER: Dr. Sanyal, you want to raise a point of order with regard to what? It is not at all a discussion with regard to any matter which is before the House. If you have got any grievance you can write to the Department and you will have an answer. Or if you think that there is anything wrong with regard to the administration of this Department, you can take any other appropriate measure that you think may be applicable to this case.

Dr. NALINAKSHA SANYAL: I submit it would not be possible for me to raise this issue at all unless you take us into confidence and place certain facts before the House today. I would not go beyond the materials that you have just now made available

Mr. SPEAKER: I am not in the least inclined to shut out any discussion on anything with regard to this Department which you can legitimately bring before the House for discussion, but here I have, in response to a demand made by the member, with regard to the alleged mutilation of a certain question, made a statement relating to certain events appertaining to that particular question. The only thing on which even now you can rise is a point of order. But no point of order can possibly arise out of a matter of this description: it is not a matter for discussion before the House. So no question of a point of order may possibly arise on a statement made by the Speaker. So I would advise you, if you want anything to say with regard to the procedure that has been adopted and if you think that there is anything wrong, you can take any appropriate measure. One appropriate measure that strikes me at the moment is that you can write to the Secretary pointing out to him that there is something wrong. I do not know whether I can advise you at all as to what remedy you have got against anything wrong which might have been made by this Department.

Dr. NALINAKSHA SANYAL: I bow to your ruling and your advice and direction. I had been trying to invite your attention and the attention of the previous Speaker from 1940 onwards to the manner in which questions have been mutilated, and I had also a relevant motion which I had to withdraw at your request. I am therefore helpless. I had also given notice of cut motion in connection with the Budget.

Mr. SPEAKER: You are again criticising my activities. I cannot allow any discussion whatsoever on the statement that has been made by me. I would even request you to advise me after consultation with the Whips and Leaders of the different parties as to what action should be taken with regard to this matter, and if you come to a decision I may follow your advice. I can go so far. Or if you think that there is anything wrong in the Department for which anybody should be censured you can take an appropriate measure in a proper way. But I may tell you that this is not the proper time when you can raise any discussion with regard to this matter.

Dr. NALINAKSHA SANYAL: Sir, I have not the slightest intention to question your ruling or to cast any reflection on your action. But the point is that during the course of this very session previous to this day not only myself but several other members of this House had invited your attention from time to time to this subject. I had also a definite motion moved or rather perhaps intended to be moved and given notice of during the Budget discussion which also had to be held over because of a definite suggestion given by you. I believe it is more than a month now but nothing has been done so far. A new fact has been revealed today which shows that the Home Department takes a whip hand in declaring a certain portion as acceptable or unacceptable and your department meekly submits to that.

Mr. SPEAKER: Dr Sanyal, I wish I could, but I do not think that I could make myself clearer than what I have done. I myself have gone through the whole thing and I have given you facts. I have said that if anything wrong has been done by this Department or by me, we shall welcome any discussion about any step that may be suitable at any appropriate time, but I may tell you again, that this is not the proper time. I am only requesting you not to discuss the thing now. I hope you will understand my difficulty. I quite appreciate that there has been insistent demand with regard to answering of questions. Questions have been pending for a long time and I can tell you that I am devoting some of my time to this problem and I am sometimes working from 10 in the morning till 10 in the evening. I am sorry that I have not yet been able to make the promised statement to you in spite of my best efforts. Take it from me that I have been working from morning till evening almost daily even in spite of my bad health.

Dr. NALINAKSHA SANYAL: You have our sympathy, but how can we have our remedy?

Mr. SPEAKER: I appeal to you that you will not kindly raise any discussion now.

Dr. NALINAKSHA SANYAL: I am not raising any discussion at all. I only wanted to know from you——.

Mr. HARIPADA CHATTOPADHYAY: I also pointed out to you about certain things which concerned me. I asked questions about a certain Superintendent of a certain jail. That question has not been replied to. I now come to know from the disclosure that the Home Department is censoring these things.

Mr. SPEAKER: Mr. Chattopadhyay, I quite appreciate your point. After all, you can very well understand when a protest comes from the Home Department, the question cannot be deleted by anybody except by me, and in this particular matter I find on enquiry into the matter that my signature is there and I am responsible for it. So it may be that I have done a wrong thing. I have given you the entire facts, but whatever that may be, the present question is whether I can allow you any discussion. I hope you will allow us to pass on to the next item and no further discussion will be allowed.

Dr. NALINAKSHA SANYAL: Will you kindly allow us to seek further light on this question?

Mr. FAZLUR RAHMAN: On a point of order How long will you allow this thing?

Dr. NALINAKSHA SANYAL: As long as we like.

Mr. SPEAKER: I will give you any information that you want with regard to the administration of this Department, but I hope there will be no further discussion or talk about the statement that I have made.

Dr. NALINAKSHA SANYAL: Will you kindly give us a date and time when we can discuss this thing in the House itself?

Mr. SPEAKER: That is a matter which I will consider.

Dr. NALINAKSHA SANYAL: Will you give us an assurance that you will give us a time?

Mr. SPEAKER: I will give my best consideration to the subject matter placed before me now.

Order on Brajomohan College.

Mr. ATUL CHANDRA SEN: Mr. Speaker, before we pass on to the next item of the business may I through you ask the Minister in charge of Education whether it is a fact that Government have recently issued an order on the Governing Body of the Brajomohan College informing them——

Mr. SPEAKER: I cannot allow you to put any question. It is indirectly bringing before the House a matter to which I gave consent but which you did not like to bring before the House.

Dr. NALINAKSHA SANYAL: If Government is prepared to give any answer——

Mr. SPEAKER: You can put in a short-notice question if you like.

GOVERNMENT BILLS.

The Bengal Secondary Education Bill, 1944.

(The Hon'ble Mr. Tamizuddin Khan rose to speak.)

Point of order.

Dr. NALINAKSHA SANYAL: On a point of order, Sir.

Mr. SPEAKER: Point of order on what?

Dr. NALINAKSHA SANYAL: On certain notice that was served on us.

Mr. SPEAKER: Is it a point of order on the introduction of the Secondary Education Bill?

Dr. NALINAKSHA SANYAL: I am raising a point of order on the notice we received.

Mr. SPEAKER: You cannot raise a point of order on a matter which is not before the House.

Dr. NALINAKSHA SANYAL: I am raising a point of order on the matter for which you have just now called upon the Hon'ble Minister to take certain action. The notice that was circulated to us yesterday, which some of us received this morning (Rai Harendra Nath Chaudhuri: We did not receive at all.) and some members did not receive at all, suddenly changed the order of the Bills and Government business which was due to be taken up today and the day after, and it is noticed now that the Bengal Secondary Education Bill, 1944, is proposed to be introduced this evening before the previous Bill—the Agricultural Income-tax Bill—, which was under consideration is finally disposed of.

Sir, my point of order is this. The rules do not require any bill, which is a Government Bill and which is previously published in the official gazette, to be actually introduced, or any leave to introduce in the House or a motion for leave to introduce is not required. Even so, there has been a practice in the past at least to acquaint the members in the House of certain steps that have been taken assuming that certain members' attention might not have been drawn to the publication in the official gazette, but, Sir, the business in the House is always done in the form of a motion on which a decision has to be taken. Apart from that, all such business as are of the nature of a communication either from the Council or from His Excellency the Governor as a matter of message are always either communicated through the Secretary or through the Speaker. If as is proposed today, the Hon'ble Mr. Tamizuddin Khan proceeds to introduce the Bengal Secondary Education Bill, it can only be presumed that he is moving a motion, and if there is a motion to that effect, Sir, we have no alternative but to either accept the motion or modify the motion or refuse or alter the motion. The motion will be in the possession of the House then and under your guidance we shall deal with the motion in the manner that you will direct and the House will have an opportunity of discussing that motion. Before we proceed with this item of business I would like therefore that

this matter be very carefully gone into and your ruling given on this question whether the Hon'ble Minister in charge of Education proposes to proceed to introduce the Secondary Education Bill in the form of a motion, and if not whether it is a mere communication to the House which is to be given by the Secretary. In the latter case if there is no motion before the House, the question of discussion will not arise, but if the Hon'ble Minister gets up and tries to proceed to introduce the same, it will be only under the rules by way of a motion and nothing else. We had on certain occasions by convention agreed not to raise any debate on introduction merely, but, Sir, there also had been occasion in this very House when even on introduction we had opposed and we had our observations made and rules do allow that. Although under certain circumstances, by mutual agreement, we had decided in the past not to raise a debate or discussion on introduction there had been cases in which even on introduction we had raised debates and we had objections and the rules also permit it. Unless this matter is clarified we do not know whether the Hon'ble Minister is moving a motion or whether it is a mere communication or whether we will be allowed to go on and proceed with the discussion on the same and whether we will continue the debate on this motion, and if that is so, then, Sir, again I would ask your ruling whether you will allow in the midst of a half-finished Bill still engaging the attention of the House—although rules permit Government to change the Government business in any way they like—a new matter to be shoved in without proper notice. Only this morning some of us got the notice and some did not get it and I ask you to consider whether it will be proper for anybody to seek to move a motion without proper notice and take us by surprise in this manner.

Mr. SPEAKER: I think the point raised by Dr. Sanyal is of some importance. In fact the rules on this point do not appear to me to be clear. It is, however, absolutely clear that in the case of Bills already published in the Gazette by the Government, no question of leave of this House arises. That part is absolutely clear. Now, as to whether there should be any formality regarding the introduction of the Bill to the House, the rules are absolutely silent.

Rai HARENDRA NATH CHAUDHURI: On which point?

Mr. SPEAKER: As to the introduction, I have made it clear that so far as leave to introduce is concerned, it is not necessary in the case of Bills already published in the Gazette by Government. The question then arises as to whether that in itself is introduction. It has been stated by Dr. Sanyal himself whether it is a mere question of acquainting the members with the Bill just by placing it before the House as in the case of Ordinance or other matters, or it is a question of motion. If it is a motion before the House, it will be the property of the House and the House will have a right to give its decision on that motion. Now, so far as this matter is concerned, I gave some attention to it and I found a practice prevailing. The practice is that the Minister in charge of the Bill simply puts it before the House which is called introduction. It is not a motion. It has never been taken to be a formal motion and consequently no discussion has ever taken place and no decision has been taken thereon. In this case,

as has been pointed out by Dr. Sanyal, the proper course perhaps would be for the Secretary to say that such and such a Bill is introduced. That, to my mind also, appears to be the best course under the circumstances. But there are other occasions when also the Minister in charge ordinarily places matters before the House without a formal motion; for example, the Reports of the Select Committee meetings are placed before the House in this way. Here I take it that the Hon'ble Minister is simply placing the matter before the House and no formal motion is necessary for that purpose.

Rai HARENDRA NATH CHAUDHURI: Under which Rule?

Mr. SPEAKER: There is no specific rule, as I have already stated definitely. It is a prevailing practice. I will look into this practice hereafter, but today I will allow this matter to be placed before the House according to the practice that is prevailing.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. It has always been the practice in this House to introduce a new Bill with the motion "I beg leave to introduce, etc.". Rule 48 is specific on this point. It says, "Any member other than a Minister, desiring to move for leave to introduce a Bill, shall give notice of his intention, and shall, together with the notice," submit such and such things. The previous rule, viz., rule 47, which contemplates publication in the Gazette of a Government Bill runs thus: "The Governor may order the publication of any Bill (together with the Statement of Objects and Reasons accompanying it) in the Gazette, although no motion has been made for leave to introduce the Bill. In that case it shall not be necessary to move for leave to introduce the Bill, and, if the Bill is afterwards introduced, it shall not be necessary to publish it again". Then, Sir, I would refer you to rule 50 which says, "As soon as may be after a Bill has been introduced, the Bill, unless it has already been published, shall be published in the Gazette". Then comes section 51 which says thus: "When a Bill is introduced, or on some subsequent occasion, the member in charge of the Bill having given the notice prescribed in sub-rule (2), may make one of the following motions in regard to the Bill, namely: (*a*) that it may be taken into consideration by the Assembly, etc., (*b*) that it may be referred to a Select Committee, or (*c*) that it may be circulated for the purpose of eliciting opinion thereon". Then power is given to move an amendment under section 52.

Now, Sir, introduction always means leave to introduce a Bill. It does not mean anything else at all. It is not necessary to ask for leave to introduce a Bill which has been previously published; that is true. But because it is not necessary, therefore the Minister may not at all take recourse to the step of moving for the introduction of the Bill. But if he desires to introduce a Bill, he has to bring this matter in the shape of a motion before the House and the only motion that is contemplated in the rules is the motion for leave to introduce. He cannot choose both ways. Either he must not introduce the Bill at all and in that case he must depend on its previous publication (and he can dispense with the introduction altogether under rule 47), or if he chooses to introduce the Bill, then he has got to act under the appropriate section and he can only come with a proper motion as permitted under

the rules. Sir, introduction can only be made in the shape of a proper motion, if the Hon'ble Minister at all desires to introduce the Bill. There is no obligation on him to introduce the Bill which was previously published, but still if he chooses to introduce the Bill, he must act in conformity with the rules and put in a motion.

Mr. SASANKA SEKHAR SANYAL: Sir, before you give a decision on the matter, may I make a few observations on the observations that you have made by way of analogy between the present state of things and the laying of the report of the Select Committee, and incidentally you made a mention of ordinance. So far as the Select Committee matters are concerned, they go to the Select Committee only after the House has permitted to do that. The House after discussing the Bill simply delegates its duties for the time being to a Committee consisting of selected members, and you know, Sir, that the Minister in charge of the particular department functions as an ex-officio President of the Select Committee. So he is the link between the House and the Committee, and, therefore, at the earliest opportunity he is the machinery to bring to the notice of the House that matter which was sent to the Select Committee by the authority of the House. Similarly, Sir, when Government passes and promulgates an ordinance, it does so under a particular legislative authority and when that legislative authority has done a thing, it comes to the other legislative authority as a matter of course. That is provided for in the Act. But the question here is that for the first time the matter is coming from the Minister for the purpose of consideration by the House whatever may be the stage, and as soon as it comes to the House it becomes the property of the House forthwith and the House has certainly a right to consider the matter then and there.

Sir, for example, you may remember that when the first Calcutta Municipal (Amendment) Bill was brought before the House we departed from the previous convention, but it did not stop our future course of action. In the matter of the Calcutta Municipal (Amendment) Bill, regard being had to the atrocious nature of its provisions, we on this side of the House contested it from the very first day. Similarly in this matter also the Opposition may think it fit to contest the Bill at every stage, if it is brought before the House. So, Sir, as has been pointed out, the Minister has got to choose between introducing it and not introducing it. If Government is satisfied that publication in the Gazette disposes of the motion for leave to introduce it, Government must be satisfied with that. Government cannot have it both ways. If Government really desires to bring in the Bill whatever may be the nature and the form, I hope you will help us in opposing it here and now.

Mr. DHIRENDRA NATH DATTA: May I draw your attention, Sir, to rule 47 of the Assembly Procedure Rules? It will be seen that the Governor may order the publication of any Bill although no motion has been made for leave to introduce the Bill. In that case it shall not be necessary to move for leave, but if it is afterwards moved it shall not be necessary to publish it again. It implies that if it is introduced it is introduced with a motion. If the Bill is published it shall not be necessary to

move for leave. But if the Hon'ble Minister thinks it necessary to introduce it he must do so with a proper motion. The Hon'ble Minister has got the option either to publish it in the official Gazette or to introduce it with the leave of the House. If it is introduced in the House, the House comes into possession of it and a decision ought to be made by the House on this particular matter.

Mr. SPEAKER: The point appears to be absolutely clear and I think that the honourable members who have spoken have practically realised this. It has been stated that the Hon'ble Minister must take it that by publication the Bill has been automatically introduced in the House——

Dr. NALINAKSHA SANYAL: No, no.

Mr. SPEAKER: That is how I understood.

Dr. NALINAKSHA SANYAL: I am not questioning your ruling. The position becomes like this. If the Bill is published in the Gazette, then no introduction is necessary. It does not mean that it has already been introduced.

Mr. SPEAKER: You have all spoken. Dr. Sanyal has spoken and he has given some nice suggestion. Rai Harendra Nath Chaudhuri has also spoken. Mr. Sanyal has also spoken. I have heard all. I am now only giving my impression of the point of view of their speeches. Certain things are absolutely clear that in the case of Bills which have been published in the Gazette, no motion or any leave to introduce is necessary.

Dr. NALINAKSHA SANYAL: It may be done also.

Mr. SPEAKER: Dr. Sanyal, will you kindly resume your seat. I am sorry that you are interrupting me like this The thing is this: "The Governor may order the publication of any Bill (together with the Statement of Objects and Reasons accompanying it) in the Gazette, although no motion has been made for leave to introduce the Bill. In that case, it shall not be necessary to move for leave to introduce the Bill." This makes it absolutely clear that no motion for leave to introduce the Bill will be necessary. That dispenses with the necessity for compliance with the conditions of rule 48.

Dr. NALINAKSHA SANYAL: Will you kindly follow on?

Mr. SPEAKER: Please do not interrupt me. The rule says further "and if the Bill is afterwards introduced, it shall not be necessary to publish it again". Now it may be said that though no motion for leave to introduce the Bill is necessary, as the Bill has got to be introduced, there should be an appropriate motion to introduce it. But if the Bill is afterwards introduced, it shall not be necessary to publish it in the Gazette. It dispenses with the necessity of compliance with the provisions of rule 50. There is no doubt about that. As has been admitted the practice has been that the Bill is simply placed before the House for the purpose of acquainting the members with the provisions of the Bill.

Rai HARENDRA NATH CHAUDHURI: And that is a motion.

Mr. SPEAKER: Mr. Chaudhuri, I think you have understood me and I have understood you. I have already stated that the rules are not very clear. The practice has grown up and it has been followed. So, I have followed the practice and I have allowed the Minister to lay it before the House. That is my ruling. I may look into the matter hereafter.

The Hon'ble Mr. TAMIZUDDIN KHAN: I introduce the Bengal Secondary Education Bill, 1944.

Dr. NALINAKSHA SANYAL: We oppose it.

Mr. SPEAKER: No question of opposition arises.

(Secretary then read the short title of the Bill.)

Dr. NALINAKSHA SANYAL: Sir, I beg to state——

Mr. SPEAKER: I quite understand your attitude. You want to oppose the motion. But I have already given my ruling that there is no motion. He has simply placed it before the House.

Dr. NALINAKSHA SANYAL: The Hon'ble Minister has stated, "I introduce the Bengal Secondary Education Bill, 1944" and that statement of his raises the possibility of discussion on the floor of the House.

Mr. SPEAKER: I have already given my ruling. I have simply followed the previous practice. I could not have made myself clearer. Even after that if you say that there must be a motion and that there must be discussion, I cannot allow.

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir.

Mr. SPEAKER: You may raise your point of order after the prayer adjournment.

(At this stage the House was adjourned for 15 minutes for prayer.)

(After adjournment.)

Mr. SASANKA SEKHAR SANYAL: I rise on a point of order, Sir. I beg to invite your attention to certain observations made. One section of the House has introduced a particular matter and another section opposes its introduction. It at once raises a question before the House that the matter be introduced, and this question can be disposed of only in the appropriate way, namely, by vote after a reasonable debate. May I draw your attention to this matter and seek your advice?

Dr. NALINAKSHA SANYAL: Continuing my observations on the Bengal Secondary Education Bill——

Mr. SPEAKER: Well, Dr. Sanyal, a point of order has just now been raised and I must give my ruling first.

Now, Mr. Sanyal has raised a point of order and, I think, a very pertinent point of order. My own interpretation about this point of order is that when a matter like this is introduced, it means a motion, and if there is a motion it is a matter on which a debate can ensue and then it becomes a question which ought to be put to the House. That is my own interpretation of the rules. I think I have made myself abundantly clear so far,

but the rules are not quite clear or at least the rules have not made it clear as to how a Bill which has been published by order of Government in the Gazette is to be introduced before the House. There is no specific rule with regard to that matter, and in the absence of a specific rule a practice has developed. Now the practice that has developed may be the result of a wrong interpretation of the rules or it may be a right interpretation of them. However, a practice has grown up on a doubtful interpretation of the rules and therefore I think it will be unfair on my part to depart from that practice suddenly.

Rai HARENDRA NATH CHAUDHURI: What is there in the practice which prevents a motion being put?

Mr. SPEAKER: Well, Mr. Rai Chaudhuri, I have already made it abundantly clear and that has been admitted even by Dr. Sanyal that it is otherwise. I have said that so far as my own interpretation is concerned I am inclined to hold otherwise but of course it is not conclusive. I will look into the matter very carefully and I have got to carefully look into this matter. But in view of the practice prevailing on a doubtful question of interpretation of the rules I have allowed this matter to be put before the House as a matter that simply brings it before the House which will have the effect of introduction of the Bill and no question of discussion or voting arises.

Mr. DHIRENDRA NATH DATTA: I rise on a point of order, Sir. Can a practice override the distinct provision of the rules? The rules, as we see them, clearly lay down that introduction means a motion. If that is the interpretation you put upon rule 47, I think the practice that has grown up—admitting for argument's sake that a practice has grown up—cannot override the distinct provisions of the rule. Sir, you are asked to make an interpretation of rule 47 and after having interpreted rule 47 you have to give your decision and the decision is to be based on the clear wording of the rule. The wording of the rule says that introduction means a motion. I think therefore the practice cannot override the distinct provision of the rule.

Mr. SASANKA SEKHAR SANYAL: Just a few words, Sir, by way of explaining the position. For example, the question that arises now is as to whether you, as Speaker, take upon yourself the responsibility of passing the introduction or as to whether following what you call the prevailing practice you treat that the House passes the introduction. If you, as Speaker of the House, take upon yourself the responsibility of passing the introduction even if we differ from that, we have to bow to your decision as a ruling given on procedure. Certainly we are content with laying the responsibility for the decision upon yourself. If the other question arises that following the prevalent practice you consider the practice to be such that the House has no other way than to pass the introduction as the House has so concluded by previous consent, here I raise a further question that my friend, Mr. Dhirendra Nath Datta, has mooted that a misconduct cannot take away a legal right. A practice may amount to misconduct of the House. I hope you will guard yourself against stating certain incidents as sacrosanct practice because as a lawyer

you can understand that custom in order to be binding must not only be a recurrent state of things but must also be inviolable, invariable and unbreakable. Just a few minutes ago I drew your attention to one incident, namely that in the matter of the Calcutta Municipal Bill we opposed its introduction. So, there also is an instance which takes away from the invariable and unbroken character of what you take as practice.

Then, Sir, the practice may be misleading. For example, there have been certain Bills in which the Opposition have not moved amendments by way of circulation for eliciting public opinion or by way of reference to Select Committee, that is to say, the usual dilatory motions were not adopted by the Opposition for certain practical reasons with reference to particular Bills. Sir, if you think that the practice is such that you can take the House to be concluded in the matter of this Bill, it comes to this that if we have waived our right to oppose introduction in respect of one Bill, it operates as *res judicata* in respect of other Bills, that is to say, by waiving our right in respect of one Bill, we have concluded our right—fettered our right—permanently in the matter of other Bills. Sir, I leave it to your wisdom to consider the far-reaching implications in this matter.

Mr. SANTOSH KUMAR BASU: Sir, may I just say one word? You have referred to a practice which has grown up in this House, while admitting that it is really in the nature of a motion that has been placed by the Hon'ble Minister before the House. If it is a motion, it is the inalienable right of the Opposition to debate that motion and to ask for a decision of the House on that motion. You have said that that question does not arise and the issue will not be allowed to take the form of a motion because there is a practice to the contrary. So far as I remember, the practice has been that an introduction motion will not be debated upon with the consent of all sections of the House. It has never been the practice of this House to shut out the Opposition if the Opposition desires to debate a motion. If the Opposition want to discuss a motion and to oppose it, merely by setting up a practice it cannot be taken for granted that the Opposition has accepted that motion although it does not accept it as a matter of fact. I should, therefore, ask you to consider whether a practice, which it is sought to set up in answer to the Opposition's desire to discuss a matter, must not be a practice which has been accepted without any opposition and by agreement. Here there is no such agreement. In these circumstances, you will please consider whether you will impose your will in the exercise of your power as Speaker on the assumption that there is an imaginary practice to the effect that even when opposition is sought to be offered to the motion, it will be shut out and the Opposition will not be allowed to raise any discussion upon it.

Mr. SPEAKER: I think I have said what I had to say on this point, but because the matter has been elaborated, I think something should be added. The point resolves itself into this. So far as the rules are concerned, they have nowhere provided the procedure for introduction of a Bill in the House—I mean a Bill that has been published in the Gazette by order of the Governor—but they have made it abundantly clear that no motion for leave to introduce a Bill would be necessary. That is clear.

Now, rule 48 provides for Bills to be introduced by a member other than a Minister and there is the question of notice prescribed for introduction. Then comes rule 49 which says that if a motion for leave to introduce a Bill is opposed, the Speaker after permitting, if he thinks fit, a brief explanatory statement from the member who moves and from the member who opposes the motion, may, without further debate, put the question thereon.

Now, sub-section (2) of section 49 says this: If such motion be carried, the Secretary shall read the title of the Bill, and the Bill shall thereupon be deemed to be introduced in the Assembly. It is clear, therefore, that so far as Bills to be moved by a member other than a Minister is concerned, if the motion for leave to introduce— -

Rai HARENDRA NATH CHAUDHURI: Does not section 49 apply to Bills?

Mr. SPEAKER: I am coming to it. If in respect of a Bill by a member other than a Minister a motion for leave to introduce a Bill—kindly mark the expression "for leave to introduce a Bill" -is moved under section 49, the Bill shall be deemed to be introduced. There is no second stage. You will kindly note that leave to introduce is the only motion. When leave is granted, there is no second motion for introducing the Bill. It means only one motion - motion for leave to introduce. Now, that motion has been dispensed with under rule 47.

Dr. NALINAKSHA SANYAL: It is a permissive thing and not compulsory.

Mr. SPEAKER: That has been said to be unnecessary with regard to leave to introduce. If that attitude is taken, as has been done by Dr. Sanyal, then he is perfectly right when he says that no motion need be moved by the Minister but the Secretary can simply read out. That ought to be the proper attitude. I can quite understand his attitude when he says that no motion whatever is necessary but it will be simply the duty of the Secretary to read out the Bill and something like that. That is one attitude. That does not give the House any right to discuss the Bill or to do anything. I take it that this is conceded by the Opposition. Now, if that is conceded, then it is superfluous for the Minister in charge to stand up and say "I introduce this Bill" If that is objected to, I would at once ask the Secretary to read out the title of the Bill and it will have the effect of introduction Secretary will read out the Bill.

Dr. NALINAKSHA SANYAL: Sir, in that event, would you expunge the Hon'ble Minister's statement that he introduces the Bill?

Mr. SPEAKER: I think it is a knotty question. I have told you times without number that this is a matter that requires serious consideration and this is a matter on which I propose to give my best consideration and to arrive at a decision after this matter is closed. Now, the point really is this. Here a practice has grown up and in pursuance of that practice I allowed the Minister to make that statement. If, as I now understand, the Opposition seems to be of opinion that that practice is not a sound practice— -

Dr. NALINAKSHA SANYAL: The practice was by mutual agreement.

Mr. SPEAKER: Dr. Sanyal, I have got to come to that, if necessary; but that is absolutely unnecessary.

If the question, as you all agree, is that it is not necessary to introduce the Bill, but simply the Secretary's reading out of the title will do, then I will call upon Secretary to read it out.

Dr. NALINAKSHA SANYAL: In that event we would like to know what will be the position of the statement made by the Minister in charge in this House to which we had signified our emphatic protest. We also wanted to move opposition to that statement and we wanted to do that on very good grounds.

Mr. SPEAKER: That is another matter and I have conceded your demand. The proceedings are there. Now, consistently with your demand and as you say that that is not the practice and this is the right course to be taken, I accept your statement and call upon Secretary to read out the title of the Bill.

(Secretary then read out the short title of the Bill.)

Rai HARENDRA NATH CHAUDHURI: Sir, you have asked Secretary to read out the Bill shutting out all opposition.

Mr. SPEAKER: That question does not arise, because as I have already said according to you that is not a sound practice, but this ought to be the practice. I have also said that the question is a complicated one and you have said that the practice has not been established, rules are vague and this is the right practice. That is why I have allowed it. No question of shutting out arises. The Bill stands introduced. ("Cheers" from the Coalition Party benches.)

Mr. SASANKA SEKHAR SANYAL: Sir, are we to understand that what the Minister did in the matter of introduction stands rescinded by your order?

Mr. SPEAKER: It is not necessary to give any decision on that point. It will have its own decision. Discussions are there.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. The ovation given to you——

Mr. SPEAKER: It is not a question of ovation at all.

Dr. NALINAKSHA SANYAL: The ovation has been quite out of place, because we submit that the interpretation of the rules is your business and it is not and should not be the direction of the Government of the day.

Mr. SPEAKER: Certainly not.

Dr. NALINAKSHA SANYAL: Government had two courses open—either to treat the Bill as introduced already, or to move a motion for leave to introduce. They had made their own choice. The Government had made their choice by setting up the Minister in charge to move the motion and he actually did seek leave to introduce the Secondary Education Bill in the House. The Speaker, I am afraid, in spite of the wide powers that

we would like him to have and that he has, has hardly any authority to deal with matters which relate to Government Bills in a manner which is not desired by the Government of the day to be dealt with. The Government had made their choice and if they have foolishly taken that course, the consequences they will have to take. We submit, Sir, that it is not for the Speaker to come to them as their saviour. They had chosen to come to this House although the rule provided an opportunity to them not to so come. They probably wanted to show that so far as they were concerned, they were prepared to face the Legislature and even at this introduction stage, they wanted to have some amount of publicity for the good provisions that they think they have made in this Bill. It is their choice and probably Government had in their minds the idea that even at this stage they would like to collect some of the ideas of the Opposition in regard to the Bill and when Government had actually made a choice, it does not lie in the Speaker to shut out the Opposition and save Government in this way.

Mr. SPEAKER: Dr. Sanyal, I think you are well conversant with rules and perhaps, as I have observed often, you have brought things to my notice which for the time being were not in my mind. You know perfectly well that when a matter has ultimately been decided by some ruling of the Speaker, there ought not to be any discussion over that matter except with the permission of the Speaker. You wanted to say something. I have not prevented you and you have said that, but if this sort of things go on *ad infinitum* that is not desirable. You can very well understand that. This will be my last say on this point. I quite understand your viewpoint and in fact I hope I have made myself abundantly clear on this point. The rules are not very clear. If they had been clear, certainly the contention raised by Mr. Dhirendra Nath Datta would be right. It cannot be said that the rules have made specific provision for a case like this. In the absence of any specific provision in cases of this description a certain practice has grown up. It has been stated that mere acquiescence of the Opposition to a certain course of action taken in respect of certain matter does not establish a practice. That is perfectly true. It may be by agreement or it may not be by agreement. Even in cases where there is no agreement, but because the Opposition does not think it necessary to rise in opposition, that in itself will not establish a practice. I go further than the contention put forward by the Opposition in this respect. The real point is how this matter has been taken by the Speaker, by the Government and sometimes by the Opposition itself. If I remember aright, even Dr. Sanyal said that there is that practice. "There is that practice" is a vague notion no doubt. On ultimate analysis it will appear to be not perhaps substantiated by the course of events. If may be so, but the real position is this. Government and at least the Bengal Legislative Assembly Department have always taken it as if no motion whatsoever is necessary for a Bill of this kind; simply it is a sort of laying the matter before the House. That has been at least my impression. That has been the impression of the Legislative Assembly Department. That has been the impression of even Dr. Sanyal, who has given expression to it in this very House today. So you cannot say that anybody has deliberately violated the rule or whether anybody has tried to thrust it upon

the House in a manner absolutely inconsistent with the rules. It is not for me to dilate on this point. But the point has been raised and that is why I am saying all this. It has been stated that it is not necessary for the Hon'ble Minister to rise at all to say that it is presented. But the practice should have been that the Secretary should simply read out the title of the Bill. In other words it may be said that the other part is simply redundant. If the other part is simply redundant it does not take away the effect of the reading of the title by the Secretary. Government never treated it as a motion for introduction. They simply treated it as a step for placing it before the House. If they place it before the House and if the Secretary reads out the title there the matter ends. Therefore, I say there ought not to be any discussion on the matter because as I have already said the Bill has been introduced before the House.

Mr. ATUL CHANDRA SEN: May I enquire what has become of the Hon'ble Education Minister's motion for introduction He did not ask the leave of the House to withdraw it.

Mr. SPEAKER: I have already said that they have not treated it as a motion.

Rai HARENDRA NATH CHAUDHURI: He may not have treated it as a motion. Who is he?

Dr. NALINAKSHA SANYAL: Continuing my statement ....

Mr. SPEAKER: Are you on a point of order?

Dr. NALINAKSHA SANYAL: I am continuing my statement in connection with the point on the introduction .. .

Mr. SPEAKER: I have already told you that I have given my ruling.

Dr. NALINAKSHA SANYAL: I am not questioning your ruling. I am only observing.....

Mr. SPEAKER: I cannot allow that.

Dr. NALINAKSHA SANYAL: The pernicious character of this Bill.....

Mr. SPEAKER: I cannot allow you to proceed.

The Bengal Agricultural Income-tax Bill, 1944.

New clause 66.

Rai JOGESH CHANDRA SEN Bahadur: Sir, we have finished all the 65 sections in the Bill and I am now proposing to add a new section, section 66. I beg to move that after clause 65, a new clause be added, viz.:—

"66. Notwithstanding anything contained in the Act the Provincial Government will have the power to exclude all temporary resettled estates of Sundarbans in the districts of Bakarganj, Khulna and 24-Parganas and other estates paying more than fifty per cent. of their gross assets as Government revenue from the operation of this Act."

I know—and this side of the House knows very well—that we have wasted the valuable time of this House, at least the Government's time, but that does not matter and now I say this. By sheer force of majority the Hon'ble Minister has crossed the ocean which is 65 sections deep—not 65 fathoms deep but only 65 sections deep—but this crossing, some say, is not as holy as the one which can be found in Ramayan whose King Ramachandra crossed the ocean and went over to Lanka with the help of his devoted followers, headed by Mahabir. The object was quite different then and the number of camp followers were certainly more than 129.

A casual observer of the proceedings of this House would say that the members sitting on the left of the Hon'ble Speaker must be a set of idiots having no sense or parliamentary wisdom; otherwise how could the Hon'ble Minister deliver ready made replies? In all fairness the members of the Opposition expected that the Hon'ble Minister would meet their arguments in reply and then get the verdict of the House but, Sir, it was a difficult job and the Hon'ble Minister used discretion and kept quiet. Would any one be wrong if he says that it is not Mr. Goswami who speaks but it is the voice of some one else. I say this out of sheer disappointment when we find amendments are being summarily opposed without stating any reasons. I am going to place before the House my reasons for the proposed new clause 66. I anticipate the disgusting and nauseating reply in monosyllables —Yes, no or very well. I hope you will, Sir, permit me to repeat a small story to show the service value of monosyllabic replies. It is this. One Ooriya servant got an appointment under an Englishman—a newcomer. All the well-wishers of that poor man met together to advise him as to how he could stick to his job. They gave him three valuable advice and asked him to say "yes", "no" and "very well" in answer to his master's orders, otherwise he would lose his job. I would not mention the rest. Here we find some parallel. The Hon'ble Minister says "yes" to the European party's amendments, "no" to the Oppositionists and "very well" to his Chief the Premier and the rest. I hope the House will excuse me for these introductory remarks.

Now I would deal with the clause proposed by me. I am pressing for special consideration for the Sundarbans area and I must place the picture of that area in order to substantiate my claim and convince the House for such special consideration. I would deal with the history and geography of the tract known as Sundarbans first and then with its economics and civics.

The term "Sundarbans" is commonly used with reference to all the deltaic lands in the south of the districts of 24-Parganas, Khulna, and Bakarganj—almost the southern boundary of the province of Bengal facing the sea. In its technical or revenue sense the term "Sundarbans" means those lands which were declared under Regulation III of 1828 never to have been the subject of a permanent settlement. "Sundarbans" means sundari forest tracts and it was once a favourite home of Royal Bengal tigers, poisonous sankes and crocodiles and still there is a vast tract lying unreclaimed as reserved forest. In order to save the main land from various dangers Government of the day decided to lease out a portion of the jungle land. Many people did not come forward to take settlement in the beginning

but when easy terms were offered those forest lands could be leased out. This area is below the sea level and so it has to be protected by very high and strong embankments to keep away the salt water and many capitalists were ruined in their ventures. The rivers of the Sundarbans area are very treacherous with a very strong current resulting in frequent breaches of the embankments which can be maintained at a very high cost. I mention all these things, Sir, to give this House an idea as to how the Sundarbans estates have been developed and what a tremendous amount of risk and trouble the lessees had to take to reclaim the jungle and why they expect preferential treatment. There are two types of lease: one for 99 years and the other for 40 years with the right to successive renewal for a further period of 30 years. During the first period of the lease the revenue was moderate. But the trouble started when the resettlement question came up. Honourable members will be surprised to hear that in some cases the rent was increased by a 1,000 per cent. and after several representations it now stands at about 500 per cent. Sir, a lessee of a resettled estate has to meet the following charges, namely: Government rent—50 per cent. of the gross assets; maintenance of embankments, 20 per cent.; establishment cost, 18 per cent.; proprietors' share of cess, rates and taxes, 1½ per cent.; public works of utility and construction of tube-wells, tanks, etc., 2½ per cent. This leaves a balance of only about 8 per cent. as profit for the leaseholder. The zamindar or the maurasdar has to maintain the embankments at a high cost and he has to maintain a large establishment to supervise them as there is no knowing when the embankment will give way for once salt water gets into the land it remains unproductive for some years. He has to fight against the element, against wild beasts, poisonous snakes, crocodiles, etc., to save his tenants and if everything goes on smoothly he will get his hard-earned 8 per cent. at the end of the year and it is an irony of fate that the Bill proposes to tax such unfortunate persons also who earn their bread by fighting with the tigers, crocodiles and snakes. I do not for a moment deny that to run the administration you have to impose tax or you can even impose an agricultural income-tax for a limited period for the improvement of agriculture of the province, but you have to realise the tax from those who can afford to pay, who has a margin of profit to part with, but certainly not from parties whose cases I have just now placed before you. Can any sensible Government impose a tax on such people who earn barely eight per cent. at such a great risk which too is liable to go down when crop will fail? This class of persons, I do say, certainly need protection at your hands. These proprietors of resettled estates who are half dead under the burden of rent, revenue and other taxes must be excluded from the operation of this Act. Nowhere in the province of Bengal rent or revenue is assessed on a percentage basis excepting in the Sundarbans area. You cannot touch a permanently-settled estate, but regarding the Sundarbans area you know the whole assets of an estate and the Government gets the major share leaving only a small margin for the lessee. It is a pity that the Hon'ble Ministers are not aware of these difficulties, and I would appeal to the Hon'ble the Finance Minister to consider very carefully the points mentioned by me. I would request him to consult his department and not to give his verdict to-day. If he agrees I would request the Hon'ble Speaker to keep back this item for a day and to take it up tomorrow. I appeal to him on

behalf of a class of people who are almost dead under the burden of rent and other compulsory expenditure allowable under this Act and I hope this appeal would not go in vain. These people are protecting your sea-front; as such they deserve your sympathy. Do not please crush those who are guarding your sea-shore. Safety lies in their contentment. Do not take this lightly and harass them for nothing.

It will be seen, Sir, that this clause 66 is not a mandatory provision but by this the Government will retain power in their hands to offer relief if and when they will be convinced and not otherwise. So there ought not to be any difficulty in accepting my amendment which is not at all of a revolutionary character and the object of the Bill will not be frustrated in any way whatsoever. It was on this very ground that the Hon'ble Minister was pleased to accept only the other day section 46A moved by Mr. Walker of the European party. I have before the House placed a clean proposal and my objects are as pure and sublime and as white as theirs though I am a member of the black Oppositionists. Let not my complexion stand in the way of the Hon'ble Minister to accept this innocent proposal of mine. Let there not be any colour bar. It there be no enabling or permissive section like this in the Bill Government would not be in a position to give any relief even if they so desire after examining all the aspects of the question. I once more repeat and say that the inclusion of this new section will not adversely affect or touch either the Government or any assessee.

With these words I request the Hon'ble Minister to accept my proposal.

Mr. DHIRENDRA NATH DATTA: Sir, I have listened with interest to the arguments advanced by my friend Rai Jogesh Chandra Sen Bahadur in moving his motion. He says that so far as the temporary resettled estates of Sundarbans are concerned, the cost has increased by 50 per cent. But, Sir, under section 6 an assessee is entitled to get exemption from taxation on account of cost of repairs of buildings and such other things, and if after exemption the amount saved is liable to be taxed then only it will be taxed. So I do not understand what reason can be there to put in a new clause like this. Here in the Bill, as it stands, we are not making any provision for taxing the gross income, we are not taxing the gross collection; we are taxing the income after making exemption of the rent and revenue, cost of collection and other things. So there is no meaning of this motion.

With these words, Sir, I oppose this motion.

Khan Bahadur HAJI BADI AHMED CHOWDHURY: রায় বাহাদুর যোগেশচন্দ্র সেন যে নূতন একটী ধারা সংযোগ করিবার জন্য প্রস্তাব করিয়াছেন তাহার সমর্থনে আমি দুই একটী কথা বলিতে ইচ্ছা করি। যে সমস্ত জমি অস্থায়ী বন্দোবস্তরূপে বাঁধরগঞ্জ এবং খুলনা প্রভৃতি জেলায় আছে এবং যার গড় আয়ের শতকরা ৫০ ভাগ গভর্ণমেণ্টকে কর হিসাবে দেওয়া হয় সেই সমস্ত জোৎ বা জমি হইতে ঐ টাকা বাদ রাখার জন্য তিনি প্রস্তাব করিয়াছেন। আমি চট্টগ্রাম জেলার দুই একটী মহালের বিষয় আপনাদের জানাইতেছি। চট্টগ্রাম জেলায় এমন কতকগুলি খাস মহালের জমি আছে তাহাতে গভর্ণমেণ্টকে যা জমা দেওয়া হয় তার সমান পাওয়াত দূরের কথা অনেক স্থলে তার চেয়ে কম জমা প্রজার কাছে পাওয়া যায়। আপনারা বলিবেন, কম পাইয়া বেশী দিয়া জমি রাখিবার কারণ কি? কারণ হইতেছে এই যে যেখানে লোকের ভিটা, বাড়ী, বাগান, পুকুর রহিয়াছে সে জমি তাহাদের ছাড়িয়া দিবার

ইচ্ছা হইলেও সহসা ছাড়িয়া দিতে পারিতেছে না। এখানে আমি দুই একটা মহালের উদাহরণ দিতেছি—ছোট চনুয়া গ্রাম, সদর জমা ৯ হাজার টাকা; সেই মহালটার বাবু যোগেশ চন্দ্র রায় মালিক ছিলেন। তিনি, গভর্ণমেণ্টকে খাজনা যাহা দিতে হয় তাহা দিয়া তার অংশ মত খাজনা আদায় করিতে না পারায় সদর খাজানা দেওয়া বন্ধ করেন, সেই জন্য মহালটা saleএ ওঠে, কিন্তু নিলামের সময় বহু ধনী লোক উপস্থিত থাকা সত্ত্বেও কেহ সাহস করিয়া মহালটা কিনেন নাই। অবশেষে ১ টাকা দিয়া ঐ মহাল গভর্ণমেণ্ট খাসে ডাকিয়া নিয়াছেন। যে মহালের রাজস্ব ৯ হাজার টাকা, সেটা ৩ হাজার টাকার জন্য নিলাম হইল। মাত্র তিন হাজার টাকা দিয়া কেহ ডাকিতে পারে নাই, ইহার চেয়ে দুঃখের কথা আর কিছু হইতে পারেনা। দুবাচারি গ্রামের আফজল আলি চৌধুরী ৪৩ হাজার টাকা দিয়া একটা মহাল খরিদ করেন, সেই মহালে R. S. Surveyতে জমা ধার্য্য হইয়াছে। তাহাতে প্রজার নিকট হইতে যে জমা পাওয়া যায় তাহা হইতে গভর্ণমেণ্ট রাজস্ব দিয়া তাঁর কিছুই লাভ থাকে না। ফলে সে মহালটাও সদর খাজনা না দেওয়ার দরুণে নীলাম হইয়াছে। মাত্র ১ টাকা দিয়া গভর্ণমেণ্ট খরিদ করিয়াছেন। এই প্রকারের বহু দৃষ্টান্ত দেওয়া যাইতে পারে। এই ভাবে নীলাম হওয়া বহু মহাল গভর্ণমেণ্টের খাস হইয়াছে। তাহার ফলে অনেকে মনে করিবেন যে ভালই হইয়াছে, এবার প্রজারা মুক্তি পাইয়াছে। কিন্তু তাহারা কি জানেন যে খাস মহালের শাসনে আসিয়া প্রজার প্রতি অত্যাচার, অবিচারের মাত্রা অসহনীয় হইয়াছে। জমিদারেরা যেখানে ৩।৪ বৎসর পর প্রজার নিকট হইতে অনাদায়ী খাজানা নালিশ করিয়া আদায় করিয়া থাকেন কিন্তু খাস মহালে এক কিস্তি বাকি পড়িলেই তার জন্য সার্টিফিকেটের ব্যবস্থা পূর্ব্বে ছিল, প্রজা-দরদী মেম্বরগণ সেই সার্টিফিকেট প্রথা উঠাইয়া দিয়া, প্রজার সর্ব্বনাশ করিয়াছেন, জমিদারের উপকার করিয়াছেন। গভর্ণমেণ্ট পক্ষে সার্টিফিকেটের বেলায় এক হাজার টাকার দাবিতেও মাত্র ৸০ আনা ব্যয়েই হইতো। কোন কোর্ট ফি দিবার বিধান ছিল না। আর আজ আর্জি দিতে হইতেছে তাহার জন্য শতকরা ১২৲ টাকা কোর্ট ফি তার উপর বোজনা উকীল ফি ইত্যাদি দিতে হয়। সেখরচটা প্রজার ঘাড়েই আসিয়া পড়িতেছে এবং সেই জন্য অনেক প্রজার জমি নিলাম হওয়ার সময় প্রজারা রাখিতে পারিতেছে না সেই জন্য গভর্ণমেণ্ট খাস করিতেছেন।

সেই জন্য আমি রায়বাহাদুর যোগেশচন্দ্র সেনের প্রস্তাব সর্ব্বান্তকরণে সমর্থন করি। এবং মাননীয় মন্ত্রী মহোদয়কে অনুরোধ করি তাঁহার সহকর্ম্মী মাননীয় খান বাহাদুর মোয়াজ্জেমুদ্দিন হোসেন সাহেবের নিকট চট্টগ্রামের খাস মহালের প্রজাদের দুরবস্থার কথা জানিয়া লইয়া—কারণ খান বাহাদুর সাহেব চট্টগ্রাম জেলার খাস মহালের প্রজাদের দুরবস্থা স্বয়ং উপলব্ধি করিয়া এগার লক্ষ টাকা জমা মিনাহ দিয়া আসিয়াছিলেন—তাহাদের উপর যাহাতে এই ট্যাক্স টা না বসে তাহার ব্যবস্থা করিবেন। গরীব প্রজাদের যেখানে যে লোং জমি আছে তাহারই খাজনা ও সেস্ চালানই অসম্ভব হইয়া পড়িয়াছে তাহার উপর যদি আর একটা পয়সাও কর চাপান হয় তাহা হইলে কোন প্রজাই জমি জমা রাখিতে পারিবে না।

আমি এই কৃষি আয় ট্যাক্স দিবার জন্য অনেক ক্ষেত্রে সমর্থন করিয়াছি এবং করিব, এবং সেই সব ক্ষেত্রেই করিব যেমন উত্তর বঙ্গে অনেক মহাল আছে যেখানে এক হাজার টাকা কর দিয়া দশ হাজার টাকা মুনাফা আদায় হইয়া থাকে, সেই সব ক্ষেত্রে মুনাফা আদায়কারীদের ট্যাক্স দিতে কিছু কষ্ট হইলেও সে কষ্ট ততটা বোঝা যায়না, সে সব ক্ষেত্রে ট্যাক্স আদায়ে আমার সমর্থন আছে। কিন্তু যেখানে একটা পয়সা দিতেও লোকের পক্ষে অসম্ভব সেখানে ট্যাক্স ধার্য্য করার নীতি আমি সমর্থন করিতে পারি না। অতএব আমি আশা করি গভর্ণমেণ্ট রায় বাহাদুর যোগেশচন্দ্র সেন মহাশয়ের সংশোধন প্রস্তাবটা গ্রহণ করিয়া লইবেন।

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, it is not in my power to protect my honourable friend Rai Bahadur Jogesh Chandra Sen either against the tigers and crocodiles of the Sundarbans or against the on set of senile garrulousness. Sir, in spite of his attempted provocation I shall answer with my accustomed brevity and I shall stick to the point. The special condition of the Sundarban estates was duly considered by the Select Committee as will appear from the provisions in the Bill, which the House has already passed, with regard to allowances for embankments, etc. My point here is this: this Bill does not tax estates, it taxes personal incomes. Therefore, I am sorry to have to say that I am unable to accept the amendment.

The motion of Rai Bahadur Jogesh Chandra Sen that after clause 65, a new clause be added, viz.:—

> "66. Notwithstanding anything contained in the Act the Provincial Government will have the power to exclude all temporary resettled estates of Sundarbans in the districts of Bakarganj, Khulna and 24-Parganas and other estates paying more than fifty per cent. of their gross assets as Government revenue from the operation of this Act."

was then put and lost.

Mr. SPEAKER: I think we should first deal with clause 1 which was left over, and then pass on to the Schedule.

Clause 1.

Rai JOGENDRA CHANDRA SEN Bahadur: Sir, I beg to move that in clause 1(2),in line 1, after the word "Bengal" the words "excluding the temporary resettled estates of Sundarbans in the districts of Bakarganj, Khulna, 24-Parganas" be added.

Sir, here is a garrulous old man (I quote the Hon'ble Minister who was pleased to call me so just a few minutes back) who places this amendment for the acceptance of the House. (Dr. NALINAKSHA SANYAL: It is not premature senility due to self-abuse but senility earned by your age.) I know what, tonight, would be the fate of my amendment. There is a ready-made reply in the pocket of the Hon'ble Minister. I cannot expect anything better from him. Sir, I have said what I had to say in my last speech just a few minutes before when I shed "crocodile tears" as the Hon'ble Minister must have thought it to be. The pity is that these Hon'ble Ministers have no idea of how things go on in the world. They are supposed to be big people, living in big cities and they do not know the poor men's pangs and do not care for them. They care only for their job and juice.

Sir, I am not speaking for myself but for the constituency which I have the honour to represent. I come from Basirhat lying mostly by the side of the Sundarbans. I do not attach any value to these terms "senility" or "garrulousness" just used by the Hon'ble Minister who is seldom sane or sober.

However, I move the amendment which stands in my name and leave it to the House to decide the question.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, I am afraid I must oppose this amendment, because I do not see why the Sundarbans estates should be excluded from the operation of this Bill.

Sir, I beg to move that for sub-clause (*3*) of clause 1, the following be substituted, namely:—

"(*3*) It shall be deemed to have come into force on the 1st day of April, 1944."

I need not say many words on this subject. The object of the amendment is obvious.

Dr. NALINAKSHA SANYAL: I have to oppose this amendment as, in our humble opinion, born not out of premature senility or impotency due to self-abuse, we have never come across a more astounding proposal for a taxation measure which seeks to impose new burdens on the population to be given a retrospective effect. It is not yet known when this Bill will be passed, either through this House, or in the present form or in any amended form in the other House, or if again the Bill will have to come to this House for further examination or not. It is, therefore, extremely premature that a motion of this character seeking to enforce this Bill with effect from the 1st April, 1944, should be sought now. Sir, the Bill has various provisions. There are provisions not merely in regard to specific charges and burdens that different categories of assessees will have to bear, but there is also the machinery to be set up by the Government after the Bill is passed into law to have the network of organisation for collecting the tax and also for rules that have to be prescribed under the provisions of this Act. Sir, today is the 24th April, 1944, and from all reasonable calculations we do not think that this Bill will be passed into law at the earliest by the end of May, 1944. If thereafter the Government proceeds with the making of rules and with the setting up of the machinery—and I suppose it will be an elaborate machinery indeed—to collect the tax, the time that should be taken in arranging these very necessary preliminaries for the enforcement of the Act should take at least six more months. It passes my imagination how the youthful Minister in charge can arrange to collect the tax with effect from the 1st April when the mere setting up of the machinery itself will probably take him right to the end of the current calendar year at least.

Further, Sir, I see no point in rushing in this manner merely on the supposition that the budget has been made on certain estimates. On previous occasions we have found how our budget expectations had to be modified through supplementary estimates later on in the year, and large sums had either to be provided anew or reappropriated because at the budget stage the materials available were not sufficient to enable more correct estimates to be made. Further, we had been given the impression that this taxation measure amongst other taxation measures was necessary in order to plead with the Government of India and to enable the Government of Bengal to have sufficient ground to plead their case for further subvention. If that was so why should it be necessary to go back on the date when the Bill will be passed into law and when ultimately after the two Houses of the Legislature have had their say in the matter the Bill gets the assent of the Governor of the province. We oppose this amendment with the greatest emphasis

that we have at our command and we sincerely trust that the Government will not try to enforce this kind of retrospective provision in a taxation measure. Hitherto, we had occasion to invite the attention of Government to similar attempts in connection with certain enactments under criminal law. There also we pointed out that to make a certain rule of conduct illegal with retrospective effect was astounding. Here also, we submit that we oppose the imposition of a burden on the economic life of the province with retrospective effect which is also equally astounding and should be avoided. Sir, the economic order moves along certain lines. If in the present order of things men have certain adjustments made in their earnings and in their methods of obtaining the income so long as there is no law to the contrary they should be permitted to go on with their order of economic life. It is only after a law is actually passed by the two Houses and I submit with sufficient notice to the people that such taxes should be imposed. When I first saw the notice I read and read it again and tried to console myself with the feeling that probably the year 1944 was a misprint and it would be 1945. But far from it; to-day we find that my apprehensions regarding the intentions of the Government have come true and the Minister-in-charge, probably advised by the Department regarding the finances of the province, is seeking to have this Act enforced with effect from 1st April, and not with effect from such date as it may receive the assent of the Governor. Sir, we most strongly condemn this action and oppose the motion. We trust that the Opposition will be shared by the majority of the House.

Mr. DHIRENDRA NATH DATTA: Sir, a taxation measure should not be passed with retrospective effect. Moreover, if the Bill comes into force on the 1st of April, 1944, the first income that will be taxed will be the income earned in 1943, the year of famine, pestilence, starvation and death. The income of that year we are going to tax It seems to me that this Bill will not certainly bring in any large amount It may bring in 20 to 30 lakhs of rupees. As has been stated, by the Hon'ble Minister in charge of Finance, this Bill has been sought to be introduced in order to bridge the gulf between the revenue and expenditure that is occasioned by war conditions. We have made our position clear that so far as the principle of this Bill is concerned, we are not opposed to it, but we feel that income derived from this Bill should be spent for the improvement of agriculture. The income derived from this taxation measure should not be used for bridging the gulf between the revenue and expenditure occasioned by the war. So far as this side of the House is concerned, we are not for making any contribution to the war. We are not for contributing a single pie to the necessities of the war. That is our position. I have said, and I am bound to say it again, that this war is not for the independence of India. It is for the prepetuation of British Rule and of the British Empire. Even today Mr. Churchill says that the British Empire should exist. If the Empire is to exist the money necessary must be found by them. They have got the printing press and they have got the paper. Let them print some paper and that will be sufficient for bridging the gulf between revenue and expenditure that is occasioned by war. That is being done; that will be done and so it is not necessary to give retrospective effect to this Bill. I do not know if there is a single measure in the Statute Book which is a taxation

measure and which has been given retrospective effect. I do not know if the Hon'ble Minister will be able to lay his finger on any Bill which has become a taxation measure with retrospective effect. He says that we are living in extraordinary circumstances and under extraordinary conditions. If we live in extraordinary conditions so far as we are concerned we are not for contributing anything because this extraordinarry situation which has been occasioned is not of our own seeking. This extraordinary situation is occasioned by our white masters. And if anything is necessary they have got their printing press and paper. So it is not necessary that the Bill should be given retrospective effect.

With these few words I oppose the motion moved by the Hon'ble Minister in charge of the Bill.

Khan Bahadur HAJI BADI AHMED CHOWDHURY: মাননীয় স্পীকার সাহেব, Hon'ble Minister যে সংশোধনী প্রস্তাব এই পরিষদের সমক্ষে আনিয়াছেন আমি তার বিরুদ্ধে দুই একটা কথা বলিতে ইচ্ছা করি। এই আইনের খসড়া যখন প্রণয়ন করা হয় তখন মন্ত্রী মহোদয়ের মনে এ স্বপ্ন আসে নাই এবং Select Committeeতেও এ স্বপ্নটা দেখি নাই। Select Committeeতে তাঁর স্বপ্নটা দেখা দিলে তার একটা কিছু সমাধান হইত; তাঁহার এই স্বপ্নটা দেখিতেছি একেবারেই নূতন। ২০শে এপ্রিল তারিখে এই স্বপ্ন দেখিয়া তিনি যে ইহাকে আইনে পরিণত করিতে চাহিতেছেন ইহাতে ব্যাপারটা দাঁড়াইতেছে এই যে ছেলের জন্ম হইবার পূর্বেই তার একটা নাম রাখিবার ব্যবস্থা করিতেছেন, অতি বুদ্ধিমান লোক হইয়াও কেন তিনি এরকম কাজ করিতেছেন তাহা জিজ্ঞাসা করিতে পারি কি? (DR. NALINAKSHA SANYAL: এ যেন বাবা মরবার আগেই শ্রাদ্ধের ব্যবস্থা।)

কোন একটা আইন প্রণয়ন করিবার সময় সুস্থির ভাবে চিন্তা করিয়া খসড়া প্রস্তুত করা হয়; বিশেষ করিয়া সেটা Select Committeeতে আরো ধীর সুস্থির ভাবে আইনজ্ঞ ব্যক্তিগণকে লইয়া মিলিত ভাবে চিন্তা করিয়া, একটা ধারা যোগ দিয়া বা একটা ধারা বাদ দিয়া উহার দোষ ত্রুটি সংশোধন করা হয়। কিন্তু আজ দেখিতেছি যে একটা মারাত্মক ধারা মন্ত্রী মহোদয় হঠাৎ দিয়া বসিয়াছেন। এই ধারাটা দেওয়ার ফলে দেশের লোকের টাকা কড়ি জোর করিয়া কাড়িয়া নেওয়া হইবে, বহু লোকের লক্ষ লক্ষ টাকা যা ব্যাঙ্কে জমা আছে তাহার কতক অংশ ডাকাতি করিয়া নেওয়ার সামিল হইবে।

এই আইনটার এখানে মাত্র জন্ম হইতেছে, তারপর অন্য Houseএ যাইবে, তারপর আবার গভর্ণরের অনুমতি পাইতে হইবে। অবশেষে এই আইনটা প্রকৃত আইন হইবার পর ইহার প্রয়োগ সম্বন্ধে বিধি ব্যবস্থা করিতে হইবে; ইলেক্ট্রিক্ মেসিনের দ্বারা পরিচালনা করিলেও এক বৎসরের মধ্যে এই সমুদয় ব্যাপার সমাধা হইবার উপায় দেখি না। এই অবস্থায় তৎপূর্বে কোথায় কে কত টাকা ভোগ করিয়াছে তাহা অনুসন্ধান করিয়া বাহির করিয়া লোকের পকেট হইতে কাড়িয়া আনিতে হইবে, এই ব্যবস্থা তিনি কেন করিয়াছেন ভাবিয়া আমরা অস্থির। ১লা এপ্রিল সেটা 1944এর কিম্বা 1945এর, তাহা বুঝিতে পারি নাই, মন্ত্রী মহোদয়কে প্রশ্ন করি তিনি অনুগ্রহ করিয়া আমাকে বুঝাইয়া দিবেন। যদি 1945এর ১লা এপ্রিল হয় সেটা বরং সহ্য করা যায়, কিন্তু 1944এর ১লা এপ্রিল হইলে তিনি তমাদি টাকা কি করিয়া দিতে চাহিতেছেন? সুতরাং আমি আশা করি তিনি তাঁর এই হঠাৎ স্বপ্নে পাওয়া প্রস্তাবটা প্রত্যাহার করিয়া লইবেন।

Sj. NARENDRA NATH DAS GUPTA : প্রস্তাবটি ছোট কিন্তু এর ভিতরের অর্থ অনেক বড়। ১৯৪৪ সনের ১লা এপ্রিল হতে এই আইন কার্য্যকরী হবে বলে এই সংশোধনী প্রস্তাব আন। হয়েছে। ১লা এপ্রিলের সঙ্গে যে ভাব জড়ান থাকে এই সংশোধনী প্রস্তাবের সঙ্গেও সেই ভাবটা জড়ান আছে। এই আইন পাশ হবে কিনা জোর কোরে কেউ বলতে পারে না। পৃথিবীতে অনেক কিছু ঘটে যা মানুষের শত শুভেচ্ছা সত্ত্বেও শেষ পর্য্যন্ত কার্য্যে পরিণত হয় না। কাজেই এই আইন পাশ হয়ে যখন কার্য্যকরী হবে তখন থেকে এই টাকা আদায়ের এবং সেই সম্বন্ধে হিসাব নিকাশের ব্যবস্থা করা সমীচীন হবে। যেদিন এই আইন পাশ হয়ে জনসাধারণের মধ্যে জানাজানি হয়ে যাবে এবং গভর্ণমেণ্ট জনসাধারণকে বুঝিয়ে দেবেন এই আইনের রীতিনীতি সেদিন থেকে এই আইন কার্য্যকরী হওয়া উচিত। তারপর জনসাধারণ সেই আইন অনুসারে নিজেদের প্রস্তুত করবে এবং বুঝতে পারবে কারা এই আইনের আওতায় আসে। যদি ধরে নেওয়া যায় এই আইন ১৯৪৫ সনের ১লা এপ্রিল পাশ হয়ে যাবে তাহলে মাঝখানে এই যে এক বৎসর সময় যাবে, এই বিরাট সময়টার হিসাব নিকাশ তারা কি প্রকারে দেবে। এই আইনের ধারা অনুসারে বলা হয়েছে যে যা মোট আয় হবে তার অর্দ্ধেকের বেশী খরচের জন্য বাদ যাবে না। বর্ত্তমানে কি খরচ পড়ছে সেদিকে হিসেব কোরে তারা চোলছে না। অনেকে পূর্ব্বের ধারণা অনুসারে নিজেদের ক্ষেত খামার চাস বাস করছে। যদি তারা বর্ত্তমান আইনের কথা জানত তবে তারা তদনুসারে নিজেদের প্রস্তুত কোরত এবং যে সমস্ত জায়গা জমি লাভজনক নয় সেই গুলি সম্বন্ধে অন্য রকম ব্যবস্থা করত। যদি এই আইনের ধারা অনুসারে দাবীর চার ১৯৪৪ সনের ১লা এপ্রিল থেকে নির্দ্ধারণ করা হয় তাহলে এই সমস্ত লোকের দারুণ অসুবিধার সৃষ্টি হবে। আমরা এইরূপ আইনের দ্বারা টাক্স আদায়ের নীতি স্বীকার করি কিন্তু সেই নীতি যাতে অত্যাচারমূলক না হয় সেদিকে দৃষ্টি দেওয়া দরকার। কাজেই আমি মনে করি এই সংশোধনী প্রস্তাব না গ্রহণকরাই উচিত।

Adjournment.

The House was then adjourned at 7 p.m. till 4 p.m. on Tuesday, the 25th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Tuesday, the 25th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble MR. SYED NAUSHER ALI) in the Chair, 12 Hon'ble Ministers and 184 Members.

Want of quorum.

After the House assembled the attention of Mr. Speaker was drawn to the fact that there was no quorum. The bell was rung and there was quorum.

STARRED QUESTIONS

(to which oral answers were given)

Staff of Mymensingh Collectorate.

***263. Mr. ABUL HOSAIN AHMED:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) since when the present Office Superintendent of the Mymensingh Collectorate is in office;

(*b*) the names of the lower grade Muslim clerks of that collectorate with date of their entering service; and

(*c*) the names of the clerks who have been promoted from the lower to the higher grade (Rs.80—4—140) during the tenure of service of the Superintendent with dates of their entering service?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea). (*a*) 25th May, 1940.

(*b*) and (*c*) Statements are laid on the Table.

Statement referred to in reply to clause (b) of starred question No. 263.

	Names of the clerks.	Date of entering service.
1.	Maulvi Md. Sabad Ali ..	.. 19th December, 1912.
2.	Maulvi Abdul Monayam Fakir ..	.. 21st January, 1914.
3.	Maulvi Abdul Jabbar Sikdar ..	.. 10th July, 1916.
4.	Maulvi A. K. M. Gollam Rabbani ..	.. 1st September, 1916.
5.	Maulvi Md. Abbas Ali, No. I ..	.. 28th September, 1916.
6.	Maulvi Md. Jain Uddin ..	.. 7th June, 1919.
7.	Maulvi Abdur Rezzak ..	.. 8th June, 1919.
8.	Maulvi Md. Abdul Latif ..	.. 18th June, 1919.
9.	Maulvi Mahiuddin Thakur ..	.. 30th October, 1919.
10.	Maulvi Golam Hossain Fakir ..	.. 9th March, 1920.
11.	Maulvi Md. Yasim Hussain Siddique	.. 27th March, 1920.
12.	Maulvi Md. Mofazzal Husain ..	.. 21st January, 1921.
13.	Maulvi Taheruddin Ahmed, No. I ..	.. 1st March, 1921.
14.	Maulvi Md. Abbas Ali, No. II ..	.. 12th February, 1924.
15.	Maulvi Abdul Gafur, No. I ..	.. 12th April, 1922.
16.	Maulvi Md. Zakiuddin Khan ..	.. 4th April, 1921.

	Names of the clerks.	Date of entering service.
17.	Maulvi Md. Shamsuzzam Talukder ..	.. 25th January, 1924.
18.	Maulvi Wazuddin Ahmed, No. II ..	.. 16th October, 1924.
19.	Maulvi Md. Abdus Samad ..	.. 9th March, 1925.
20.	Maulvi Md. Nur Hussain ..	.. 1st May, 1925.
21.	Maulvi Md. Abed Ali ..	.. 1st May, 1925.
22.	Maulvi Md. Safat Ali Miah ..	.. 15th March, 1925.
23.	Maulvi Md. Telenewaz Talukder ..	.. 26th May, 1927.
24.	Maulvi Md. Hamiduddin ..	.. 26th May, 1927.
25.	Maulvi Md. Abdur Gafur, No. II ..	.. 2nd July, 1927.
26.	Maulvi Taheruddin Ahmed, No. II ..	.. 1st December, 1926.
27.	Maulvi Md. Usmath Ali ..	.. 22nd October, 1928.
28.	Maulvi Md. Tahimuddin ..	.. 15th November, 1927.
29.	Maulvi Md. Moniruddin Ahmed, B.A.	.. 5th January, 1931.
30.	Maulvi Md. Abdur Rashid, B.A. ..	.. 9th October, 1930.
31.	Maulvi Abdul Gafur Khan, B.A. ..	.. 11th June, 1931.
32.	Maulvi Md. Golam Hussain ..	.. 18th August, 1931.
33.	Maulvi Md. Tahiruddin ..	.. 21st November, 1929.
34.	Maulvi Md. Reasuddin	.. 28th October, 1931.
35.	Maulvi Md. Nusul Hussain, B.A. ..	.. 3rd March, 1932.
36.	Maulvi Md. Faizur Rahaman, B.A. ..	.. 5th July, 1932.
37.	Maulvi Md. Samsur Ali, No. II ..	.. 1st November, 1929.
38.	Maulvi Md. Abdul Jalil, B.L. ..	.. 6th November, 1932.
39.	Maulvi Md. Derbesh Ali Miah ..	.. 15th July, 1929.
40.	Maulvi Md. Maizuddin, B.A. ..	.. 19th September, 1930.
41.	Maulvi Taijabuddin Ahmed ..	.. 2nd August, 1933.
42.	Maulvi Moslamuddin Ahmed, B.A. ..	.. 2nd January, 1935.
43.	Maulvi Md Osman	.. 1st April, 1935.
44.	Maulvi Kharshed Ahmed Khan ..	.. 2nd May, 1932.
45.	Maulvi A. F. Md. Ali, B.A. ..	.. 15th May, 1935.
46.	Maulvi Md. Azazur Rahaman ..	.. 1st June, 1931.
47.	Maulvi S K Habibur Rahaman, B A.	.. 16th September, 1935.
48.	Maulvi Md. Shamsur Ali, No I ..	.. 12th October, 1927.
49.	Maulvi Md. Abdul Majid, B.A., No. I	.. 2nd January, 1936.
50.	Maulvi Md Wahed Ali ..	.. 2nd November, 1929.
51.	Maulvi Md. Reazuddin Miah ..	.. 1st May, 1930.
52.	Maulvi Md. Hafuzuddin ..	.. 15th April, 1930.
53.	Maulvi Md. Ahmuddin Miah, B.A. ..	.. 28th April, 1933.
54.	Maulvi Md. Abdul Khaleque, No. I	.. 25th October, 1933.

Statement referred to in the reply to clause (c) of starred question No. 263.

	Names of the clerks.	Date of entering service.
1.	Maulvi Abdur Rezzak ..	.. 8th June, 1919.
2.	Maulvi Md. Shamsuzzaman Talukder	.. 25th January, 1924.
3.	Maulyi Md. Nur Hussain ..	.. 1st May, 1925.
4.	Babu Ramesh Chandra Roy, No. II	.. 5th June, 1918.
5.	Babu Atul Chandra Deb ..	.. 11th June, 1921.
6.	Babu Ritendra Prakash Goon ..	.. 16th January, 1926.
7.	Babu Akshoy Kumar Das ..	.. 1st July, 1929.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the total number of lower grade clerks consisting both of Hindus and Muslims?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice. It is not possible to say off-hand.

Mr. MIRZA ABDUL HAFIZ: From the statement we find that there are 54 Muhammadans. Will the Hon'ble Minister be pleased to state what is the number of Hindu clerks?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Destitute camps.

*264. **Maulvi ABU HOSSAIN SARKAR:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to lay on the Table a statement showing—

(*a*) the number of destitute camps established and existing in Bengal up to the 31st December, 1943;

(*b*) the names of the districts where they were situated;

(*c*) the number of persons accommodated;

(*d*) the number of destitutes actually living in the camps on the 31st December, 1943;

(*e*) the total number of deaths in those camps; and

(*f*) what steps Government have taken or are taking to make these people useful citizens?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) 155.

(*b*) Bakarganj, Bankura, Bogra, Burdwan, Chittagong, Dacca, Dinajpur, Hooghly, Howrah, Faridpur, Jalpaiguri, Jessore, Khulna, Midnapore, Mymensingh, Nadia, Noakhali, Rajshahi, Rangpur, Tippera and 24-Parganas.

(*c*) 73,049.

(*d*) 21,237.

(*e*) 3,603.

(*f*) Government have under consideration a scheme for the rehabilitation of the destitutes.

Mr. ATUL CHANDRA SEN: With reference to answer (*f*), will the Hon'ble Minister be pleased to state how long Government will continue scheming without producing any concrete results?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have already stated in some detail in reply to budget demand on "Famine Relief" and I may assure the House that the Government scheme is almost ready and I hope it will be possible for us to announce it within the course of this week or next.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state how many of these camps are existing now?

The Hon'ble Mr. TARAK NATH MUKERJEA: 233.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state the number of inmates at present in those camps?

The Hon'ble Mr. TARAK NATH MUKERJEA: About 24,000.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state what work these destitutes do now?

The Hon'ble Mr. TARAK NATH MUKERJEA: Some of the destitutes are still physically unfit to do any work while the rest are carrying on various kinds of works which are known to them.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state if there are proper medical arrangements in the existing camps?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state what has been the fate of the 38,000 destitutes who have gone away from the camps? 73,049 destitutes were accommodated in the camps and 21,237 are now in the camps. What is the fate of the remaining destitutes?

The Hon'ble Mr. TARAK NATH MUKERJEA: Most of them have since been discharged.

Mr. SHAHEDALI: Will the Hon'ble Minister be pleased to state what are the number of destitute camps in the district of Tippera

The Hon'ble Mr. TARAK NATH MUKERJEA: I cannot say off-hand.

Mr. SHAHEDALI: Is the Hon'ble Minister aware of any resolution sent to him on 18th April, 1944, stating that there are still 500 destitutes at Matlab police-station?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir.

Mr. SHAHEDALI: In view of the destitutes in Matlab, will the Hon'ble Minister be pleased to state whether he will open destitute camps there?

The Hon'ble Mr. TARAK NATH MUKERJEA: As I have already stated, the matter is under consideration.

Maulvi ABDUL LATIF BISWAS: Will the Hon'ble Minister be pleased to state whether Government will consider the desirability of establishing destitute camps in all the district and in all the subdivisional headquarters?

The Hon'ble Mr. TARAK NATH MUKERJEA: Wherever it is necessary.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to tell us in which places in the district of Mymensingh these camps are situated?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice. I cannot say off-hand.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state where these destitutes have gone after their discharge from the camps?

The Hon'ble Mr. TARAK NATH MUKERJEA: In their respective homes in most cases.

SJ. MANINDRA BHUSAN SINHA: In view of the large number of deaths that occurred among destitutes in destitute camps, as revealed in answer (*e*), does the Hon'ble Minister consider the desirability of seeing that proper medical care and attention is taken in these camps?

The Hon'ble Mr. TARAK NATH MUKERJEA: Most of the deaths were due to their emaciation prior to their admission in the destitute camps and since then necessary steps have already been taken in destitute camps for proper medical treatment.

Mr. MIRZA ABDUL HAFIZ: Is the Hon'ble Minister aware that the number of 155 destitute camps is quite insufficient to meet the situation of the province?

The Hon'ble Mr. TARAK NATH MUKERJEA: The preliminary number was that. As I have already stated the matter is under consideration and steps are being taken now.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state whether the arrangement in these destitute camps suffers from want of mosquito curtains anywhere?

The Hon'ble Mr. TARAK NATH MUKERJEA: Originally it was not possible to supply mosquito curtains to all these destitute camps.

Mr. SASANKA SEKHAR SANYAL: Is Government aware that medical opinion has reported that unless there is mosquito curtain, reinfection which occurs very frequently cannot be checked?

The Hon'ble Mr. TARAK NATH MUKERJEA: That is true.

Mr. SASANKA SEKHAR SANYAL: In view of the last answer of the Hon'ble Minister if it is true that infection cannot be prevented unless there is protection from the mosquito curtain, what steps Government consider taking immediately in order to remedy the matter?

The Hon'ble Mr. TARAK NATH MUKERJEA: The matetr is under immediate consideration of Government.

Mr. ATUL CHANDRA SEN: Will the Government consider the desirability of submitting their scheme for rehabilitation to examination by a Committee of economic, medical and public health experts before giving effect to it.

The Hon'ble Mr. TARAK NATH MUKERJEA: There is nothing in the scheme which requires special examination, and moreover Government is anxious to put the scheme into immediate operation and to watch how it works and to modify it if necessary in the light of experience.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the main items of the rehabilitation scheme for the destitutes?

The Hon'ble Mr. TARAK NATH MUKERJEA: It is too general a question, and I want notice.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state if it is a fact that most of the camps have got only mats as their roofing and during the rains generally the roofs leak?

The Hon'ble Mr. TARAK NATH MUKERJEA: That is not a fact.

Maulvi ABDUL LATIF BISWAS: With reference to answer (*c*), viz., the number of deaths, will the Hon'ble Minister be pleased to state whether any arrangement was made to render necessary medical help to every destitute camp?

The Hon'ble Mr. TARAK NATH MUKERJEA: Yes, Sir, For every destitute camp medical relief has been arranged.

Maulvi ABU HOSSAIN SARKAR: In view of the answer given by the Hon'ble Minister to my last question, will he be pleased to say definitely whether it is a fact?

The Hon'ble Mr. TARAK NATH MUKERJEA: The destitute camps which I have myself visited have all thatched roofs and not mats as roofs.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister take it from me that some of the camps have only mats as their roofs.

Mr. SPEAKER: That is not a supplementary question.

Superintendent, Mymensingh Collectorate.

*265. **Maulvi MUHAMMAD ISRAIL:** Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*a*) whether the Office Superintendent of Mymensingh Collectorate was given any extension;

(*b*) if so, the reason therefor; and

(*c*) whether it is in the contemplation of the Government to grant him further extension?

The Hon'ble Mr. TARAK NATH MUKERJEA: Under rule 76 of the Bengal Service Rules, Part I, a member of a clerical staff may remain in service up to the age of 60 years unless he is required to retire at any time after attaining the age of 55 years. As the Superintendent has not attained the age of 60 years as yet, the question of granting him extension does not arise. He has, however, already applied for leave preparatory to retirement and a successor has been selected to take his place.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state whether it is a fact that before the extension was granted, a representation was submitted to the Government regarding his conduct and misbehaviours towards his subordinates and this representation was supported by the District Magistrate?

The Hon'ble Mr. TARAK NATH MUKERJEA: I am not aware of the fact and the question of extension never arose, as I have already said.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether Government will consider the desirability of modifying the rules for the clerks to remain in service up to 60 years and make it 55 years as in the case of other Government employees?

The Hon'ble Mr. TARAK NATH MUKERJEA: That is the general rule to allow a clerical staff to remain in service up to 60 years, and no case has yet been made out to modify the rules.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state the name of the person selected in his place?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

River Nabaganga and transport difficulties in dry season.

*266. **Mr. ATUL KRISHNA GHOSE:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works (Irrigation) Department be pleased to state—

(*i*) the present condition of the river Nabaganga; and

(*ii*) whether resuscitation is necessary for the benefit of the people?

(*b*) Is the Hon'ble Minister aware of the fact that—

(*i*) during the months of March, April and May, people can cross the river on foot;

(*ii*) steamers cannot pass for want of sufficient water; and

(*iii*) difficulties of transport become abnormal?

(*c*) Will the Hon'ble Minister be pleased to state whether he is considering the desirability of resuscitating the river, particularly the area between Ghorakhali and Lohagara, which is being dried up very swiftly?

Mr. ATUL CHANDRA KUMAR (on behalf of the Hon'ble Mr. Barada Prosanna Pain): (*a*) (*i*) The river has become shallow and a considerable length in its upper reaches becomes dry or fordable in the dry season.

(*ii*) Its resuscitation will be useful provided it can be done at a reasonable cost.

(*b*) (*i*) *Vide* answer to (*a*) (*i*).

(*ii*) Steamers cannot ply in its upper reaches in the dry season.

(*iii*) Difficulty of river transport is felt in the dry season in the areas which are not navigable at that time.

(*c*) As the river cannot be successfully resuscitated without improvement of other connected rivers, a comprehensive scheme for flushing central Bengal is under preparation by this Department.

UNSTARRED QUESTIONS

(to which answers were laid on the table)

Irrigation schemes of Bakarganj District Board.

123. Mr. SADARUDDIN AHMED: (*a*) Is the Hon'ble Minister in charge of the Communications and Works (Irrigation) Department aware that the Bakarganj District Board forwarded to Government several irrigation projects passed by them in 1943 for re-excavation?

(*b*) Is it a fact that—

(*i*) subsequently Government asked the Chairman and the Engineer to reduce the number of these projects to five; and

(*ii*) thereafter nine more schemes were submitted besides the five as referred to above?

(*c*) Will the Hon'ble Minister be pleased to state whether the fourteen schemes subsequently forwarded duly passed through the board?

(*d*) If not, do the Government contemplate taking any action on them as schemes of the Board?

MINISTER in charge of the COMMUNICATIONS and WORKS (IRRIGATION) DEPARTMENT (the Hon'ble Mr. Barada Prosanna Pain): (*a*) Yes.

(*b*) (*i*) The Chairman was asked to select five schemes in order of preference.

(*ii*) Yes.

(*c*) I am not aware of it.

(*d*) The schemes were officially submitted by the Chairman and are being treated as schemes of the Board.

Inundation in Midnapore.

124. Mr. KRISHNA PRASAD MANDAL: (*a*) Will the Hon'ble Minister in charge of the Communications and Works (Irrigation) Department be pleased to state whether it is a fact that—

(*i*) since 1831 up to the present date on average calculation every fifth to seventh year a portion of Midnapore is always inundated; and

(*ii*) people are subjected to hardship?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) what steps have been taken up to date by the Government in the matter;

(*ii*) the amount of expenditure incurred therefor; and

(*iii*) which portion of the district has been benefited thereby?

(*c*) Will the Hon'ble Minister be pleased to state—

(*i*) whether Government intend to provide for any scheme; and

(*ii*) if not, will the Hon'ble Minister be pleased to state the reason therefor?

The Hon'ble Mr. BARADA PROSANNA PAIN: (*a*) and (*b*) As the district of Midnapore comprises a big area and as the different parts of it have different characteristics, it is not possible to give the information asked for unless the area in question is specified.

(*c*)(*i*) Several schemes were executed for various areas of the district and several schemes are also now under contemplation.

(*ii*) Does not arise.

COVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1943.

Clause 1.

Maulvi ABDUL WAHED: মিঃ স্পীকার, Sir, এই কৃষি আয়কর আইনটি ১৯৪৪ সনের ১লা এপ্রিল তারিখ হোতে কার্য্যকরী করার সংশোধনী প্রস্তাব মাননীয় মন্ত্রী মহাশয় যে উপস্থিত কোরেছেন তার বিরুদ্ধে কয়েকটি কথা বলতে চাই। এখানে বিবেচ্য এই, যে ট্যাক্স ধার্য্য করার ব্যবস্থা হোয়েছে—তা ১৯৪৩ সালের আয়ের উপর কিম্বা ১৯৪৪ সালের আয়ের উপর ধার্য্য হবে সেইটাই

বিবেচ্য বিষয়। তাছাড়া এই আইন প্রণয়ন করার ব্যবস্থা করে বাংলার কৃষককুলকে একটা বিপদে ফেলবার ব্যবস্থা হচ্ছে। তারা নিজেদের আয়ব্যয়ের হিসাব রাখে না, এখন তাদের উপর হিসাব-নিকাশ রাখবার নূতন ভার চাপান হবে। তাদের উপর নোটিশ হবে, হিসাব দাখিল করতে হবে। এর জন্য তাদের যে খরচ হবে সেটাও তাদের উপর একটা নূতন ট্যাক্সের মত আসবে। যে আইনটা এই পরিষদে এবং উচ্চ পরিষদে পাশ হয় নাই, পাশ হলে পর আবার গভর্ণরের দস্তখত দরকার, তারপরে কার্য্যকরী হবে—মন্ত্রী মহাশয় ইতিমধ্যেই তাকে কার্য্যকরী করার ব্যবস্থা করলেন কেন? মনে হয় তাদের নিজেদের প্রপাগাণ্ডার খরচ চালাবার জন্য যে সমস্ত অর্থের অভাব পড়েছে সেই অভাব মেটাবার জন্য এইভাবে ব্যবস্থা কোরেছেন। ইতিমধ্যেই বাংলা দেশ শাসনের খরচ ১২ কোটি টাকা থেকে ৩৬ কোটি টাকায় উঠেছে। তারা তাঁদের অপকার্য্যের ঢাক বাজাবার জন্য জনসাধারণের অর্থ অপহরণ করবার ব্যবস্থা কোরছেন। এই আইনটাকে বর্ত্তমান বৎসরের ১লা এপ্রিল থেকে কার্য্যকরী করবার কেন ব্যবস্থা করা হচ্ছে বুঝতে পারছি না। অতএব আমি মন্ত্রী মহাশয়কে অনুরোধ করি তিনি তাঁহার প্রস্তাব প্রত্যাহার করুন।

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I shall deal with the two main points that have been raised in opposition to my amendment. It has been asked: "Is there any precedent for such a retrospective legislation"? First of all, Sir, I would seriously contest the proposition that it is really a retrospective measure. I shall however come to that again later on. I could cite many precedents but I think that the precedent which the House will appreciate most is this: The Assam Agricultural Income-tax Act, 1939, received the Governor's assent on the 18th August, 1939. In the first section of that Act, Sir, you will find a provision similar to the one which I am seeking to introduce in this Bill by my amendment. In other words the Agricultural Income-tax Act of Assam was operative as from the 1st of April, 1939, although it did not become law until the 18th of August, 1939.

Dr. NALINAKSHA SANYAL: When did it pass through the Legislature?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I cannot give the exact date, but it did not become an Act until after the assent of the Governor on the 18th August, 1939.

Dr. NALINAKSHA SANYAL: Was it before or after April that it was passed?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, it is agreed among authorities on Statute Law that "a statute is not properly called retrospective merely because a part of the requisites for its operation is drawn from a time antecedent to its passing."

Sir, the second point that was raised was the human point, namely that people would not have had sufficient notice of this measure. May I point out that the Bengal Agricultural Income-tax Bill was introduced in this House in September, 1943. There has been a con[illegible] agitation on this Bill and I dare say that the people know generally about the purpose and some of the provisions of this Bill. Therefore, I think that even from the human point of view there has been sufficient notice to the public.

Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I beg to move that in sub-clause (*3*) of clause 1, after the word "appoint" in line 3, the words "and shall remain in force for three years from such date" be added.

Sir, we were given to understand by the Hon'ble Finance Minister while he introduced the Bill that this Bill was introduced at the request of the Government of India as the Provincial Government was in need of money from the Central Government. If that was so, I find no reason why this Bill when passed into an Act should get a permanent place in the Statute Book. The Revenue Commission in their report suggested this legislation to be a transitory measure and the Government so far has not been able to make out any case for making this a permanent one. The principle of the Bill has been open to grave criticisms and doubts. It has affected the fundamental rights of the land-owning classes besides being a sort of double taxation. Under the circumstances, I feel that the Bill should be a temporary one. The Government may, in the meantime, watch the effect of this Bill on those who are affected, specially the cultivating classes.

With these words I move my amendment.

Mr. SASANKA SEKHAR SANYAL: Sir, what about my amendment No. 13?

Mr. SPEAKER: It is out of order for more reasons than one. You have stated simply "Legislatures". That is a vague expression. Secondly, it restricts the scope of the Bill. If you look to the preamble you will find that Government want to augment revenue for general purposes. You want it to be earmarked for a specific purpose.

Mr. SASANKA SEKHAR SANYAL: To the preamble also I have given notice of an amendment.

Mr. SPEAKER: This is out of order.

Rai HARENDRA NATH CHAUDHURI: On more grounds than one I would propose to limit the life of this Act and so I beg to move that in sub-clause (*3*) of clause 1, the following words be added at the end, namely, "and shall remain in force for 3 years from that date".

One of the grounds on which it is desirable to limit the life of this Act has already been urged by my honourable friend, the Maharaja of Cossimbazar. It is pointed out that more money is required for balancing the budget, the budget which has been rendered heavily unbalanced on account of extra expenditure due to the war and the famine. Now, Sir, in these emergent circumstances, it is said the proposed taxation is unavoidable; if so, it should be current for a limited period. In the past on extraordinary occasions income-tax had been imposed on incomes derived from agricultural land, but whenever that was done it was done for a limited number of years. Take for instance, the first Income-tax Act of 1860. It was enacted by the Government of India for a very limited period. Then, when for the second time such income-tax was imposed in 1869 that measure had also a very brief span of life. That being the case I would urge in the first place quoting these precedents that this income-tax measure should also have a limited life.

Sir, there is another ground on which it is desirable to limit the life of this Act. So far as the income-tax measure is concerned I mean, the Agricultural Income-tax—the policy of this Government cannot be settled unless the larger policy of the Government be definitely framed with regard to the recommendations of the Land Revenue Commission. The Land Revenue Commission was of the opinion that there should be an agricultural income-tax as a transitional measure and the tax should be imposed for the definite purpose of development of agriculture. The recommendation of the Land Revenue Commission runs as follows:

"We should prefer an agricultural income-tax to be imposed as a transitional measure until the scheme of State acquisition is effected or as a permanent measure if Government consider that State acquisition should not be undertaken for financial or other reasons. We are strongly of the opinion that if agricultural income-tax is imposed, it should be applied solely for the improvement of agriculture or for that which is closely connected with agricultural improvement."

Sir, that was the recommendation of the Land Revenue Commission and therefore I submit that unless and until the Government definitely come to the conclusion as to what they would do in giving effect to the larger recommendation of the Land Revenue Commission, this Government ought not to give the go bye to the recommendation of the Land Revenue Commission to impose an agricultural income-tax as a transitional measure. It is therefore to allow the Government sufficient time to come to a definite decision about its policy on the principal recommendation of the Land Revenue Commission on the State purchase of Zeminderies that this Act should have a limited life. Not only that, Sir. War conditions which have induced and persuaded the Government to adopt this measure may not demand the continuance of the Act after a number of years. So I think we should for the present go in for an Agricultural Income-tax Act the life of which should be limited to three years and three years only.

On these grounds, Sir, I move, and hope that the Hon'ble Minister will be pleased to accept, my amendment.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, it is quite true that we are introducing this measure at a time when the finances of the province are in a perilous condition due to war and other extraordinary circumstances. But I tried to make it clear when introducing this Bill that it was the object of Government to have this Bill permanently on the statute book. My honourable friend, Rai Harendra Nath Chaudhuri, has quoted the recommendation of the Floud Commission in regard to agricultural income-tax. I had the advantage, therefore, of listening again to the words actually used. As far as I have been able to understand those words, they mean simply this that until landed interests have been bought up by the State there should be an agricultural income-tax as a transitional measure; that is to say, as a measure which will remain in force until our estates have been bought out by the State. Sir, I should think that when our estates are bought up by the State, the Agricultural Income-tax Act will become automatically dead, and so there is no need at this stage to prescribe a period of life of this Bill. We do not know for certain that

after three years we shall be able to give effect to the major recommendations of the Floud Commission. Sir, I therefore humbly suggest that Maharaja Srischandra Nandy, of Cossimbazar, and Rai Harendra Nath Chaudhuri should not press their amendments.

The motion of Rai Jogesh Chandra Sen Bahadur that in clause 1(*2*), in line 1, after the word "Bengal" the words "excluding the temporary resettled estates of Sundarban in the districts of Bakarganj, Khulna and 24-Parganas" be added, was then put and lost.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that for sub-clause (*3*) of clause 1, the following be substituted, namely:—

"(3) It shall be deemed to have come into force on the 1st day of April, 1944."

was then put and a division taken with the following result:—

AYES—30.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakim-Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Metaleb Malik, Dr.
Abdulla-al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Shah (Rangpur).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hosain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barma, the Hon'ble Mr. Prembari.
Barman, Babu Shyama Prosad.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Das, Rai Sahib Kirit Bhusan.
Emdadul Haque, Kazi.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahammad, Maulvi.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Gupta, Mr. J. N.
Hamiduddin Ahmad, Khan Sahib.
Idris Ahmed Mia, Maulvi.
Ispahani, Mr. M. A. H., M.B.E.
Jalaluddin Ahmad, the Hon'ble Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kumar, Mr. Atul Chandra.
McPherson, Mr. G. P.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Moslem Ali Mollah, Maulvi M.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ibrahim, Maulvi.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Taraknath, M. B. E.
Mullick, Mr. Mukunda Behari.
Musharruff Hossain, the Hon'ble Nawab, Khan Bahadur
Mustagawsal Haque, Mr. Syed.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Pain, the Hon'ble Mr. Sarada Prosanna.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Sadaruddin Ahmed, Mr.
Saifruddin Ahmed, Haji.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Shahabeddin, the Hon'ble Mr. Khwaja, C.B.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Babu Litta Munda.
Stark, Mr. A. F.
Tamizuddin Khan, the Hon'ble Mr.
Wordsworth, Mr. W. C., C. I. E.
Yusuf Ali Choudhury, Mr.
Zillur Rahman Shah Choudhury, Maulvi.

NOES—51.

Abdul Jabbar Patwari, Mr. Md.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Barat Ali, Mr. Md.
Basu, Mr. Santosh Kumar.
Bhowmik, Dr. Gobinda Chandra.
Biswas, Babu Lakshmi Narayan.
Chattopadhyay, Mr. Haripada.
Chaudhuri, Rai Harendra Nath.
Das Gupta, Srijut Harendra Nath.
Datta, Mr. Shirendra Nath.
Deloi, Mr. Narendra Nath.

Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edbar, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Habibullah Nawab Bahadur K., of Dacca.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Mookerjee, Dr. Syamaprasad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Nandy, Maharaja Srischandra, of Cossimbazar.
Nasker, Mr. Hemchandra.
Rahman, Khan Bahadur A. M. L.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Sinha, Srijut Manindra Bhusan.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Chowdhury, Maulvi Haji.
Waliur Rahman, Maulvi.
Zaman, Mr. A. M. A.

The Ayes being 80 and the Noes 51, the motion was carried.

The motion of Maharaja Srishchandra Nandy, of Cossimbazar, which stood after the aforesaid amendment as follows: viz., that at the end of sub-clause (3) of clause 1 as amended the following words be added, namely:—

"and shall remain in force for three years from such date"

was then put and lost.

Mr. SPEAKER: Amendment No. 14 of Mr. Rai Harendra Nath Chaudhuri falls through.

The question that clause 1, as amended, stand part of the Bill was then put and agreed to.

The Schedule.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in Schedule A(*1*), in line 1, after the words "every individual" the words "company, firm or other association of individuals" be inserted

Sir, my amendment No. 373 and my subsequent amendment No. 442 go together, and if you would so permit me I would like to move both these amendments together.

Mr. SPEAKER: I have got no objection. You can move.

Dr. NALINAKSHA SANYAL: Sir, I beg also to move that Schedule B be omitted.

Sir, the scheme as it appears in this Bill is that there will be two schedules of taxes, one relating to individuals and another relating to companies, firms or other associations. It has been explained earlier, and as a study of this measure reveals on careful scrutiny, that really speaking this Bill seeks to tax the individual only and not the association or the company or firm, and wherever individuals have been grouped together either in a joint family or in a firm or in any other way, the share of each individual after calculating the same has been made taxable earlier in the clauses of the Bill. There is no provision for a tax to be imposed on a company as a whole or a firm as a whole. Even when a firm or a company is made the first butt-end for levy of the tax, ultimately the tax is divided up between the individual members or shareholders of such a company, association or firm, and the rate that such individual shareholders would

have applied on them as individuals would ultimately be leviable from such individuals and they would get refund correspondingly. Unlike the Indian Income-tax Act, the burden of taxation is here intended to fall only on individual members and not on companies. In that view of things, I feel that there can be no justification for two schedules, one for individuals and another for companies, because ultimately even if a company is at first taxed some amount of work is entailed on the Department and refund has to be arranged and corresponding trouble both to the individual assessees as well as to the Department will be entailed. I, therefore, submit that after the word "individual" in the first sentence of Schedule A(*I*) if we add the words "company, firm or other association of individuals", we need not have a second schedule at all. The second schedule, as far as I can guess, is only devised with a view to avoid the possibility of some individuals, who have income from different sources taxable under the Agricultural Income-Tax Bill, paying a lower rate or scale of tax in one case and a higher scale in another case, thereby making it difficult for the Department concerned to exact from them a higher rate if that higher rate becomes payable by them because of the lumping together of the income that they get from different sources. Sir, this danger might have been really at the back of mind of the technical advisers of Government when they recommended the two schedules. What is sought thereby is to shift the onus from the Department to the assessee. The Government propose to collect the tax at the highest rate from companies, firms, associations and individuals, and thereafter they would, if it is proved to the satisfaction of the Department, be prepared to allow certain refunds on the individual's income if the income of that individual falls below the rate which is applicable for the maximum income. Now, Sir, I feel that it is not fair to the individual assessee to compel him to be taxed at a higher rate first with a problematical provision that he may get refund at a later stage if he proves to the satisfaction of the assessing authority that the refund is due to him. Here also it is like hanging a man first and then asking him to send up his appeal. If my amendments Nos. 373 and 442 are accepted, there will really be no danger to the revenues of the State. The State will get as much as the State will ultimately be entitled to retain, but the only advantage that the State may lose is to collect first a higher rate and then give out, out of that collection, some portion which has been collected in excess of the amount payable by the individual. As there is an apparent advantage in so collecting a higher rate first, there is also a corresponding disadvantage to the State inasmuch as there will be large numbers of applications for refunds which will have to be dealt with. It will mean trouble and expenditure, and also require a good deal of time of the officers concerned.

The analogy of the Indian Income-tax Act does not in this case hold good, because in that case the company's earning as a whole is taxable and that it is taxable at a higher rate than the earning of an individual. It is only in case the individual obtains a dividend from a company that already paid income-tax on the profits of the company the individual gets a certificate that his tax has been paid and on the basis of that certificate the individual gets exemption from a second tax on the dividend

earned by him. I believe it will be readily agreed that in view of these circumstances there is no justification whatever to maintain two schedules, one for the individuals and another for groups of individuals, firms, companies or associations of individuals.

I would like to have further light on this point as a student of public finance as also as one who has carefully studied the present legislation well. I would like to know from the Hon'ble Minister in charge what actually would happen in case there is only one schedule to guide his taxing officers and not two. Difficulties have often arisen due to questions of facts not being properly gone into as regards associations of individuals. Companies are often formed either in the regular way with registration under the Indian Companies Act or otherwise through partnerships and even through agreement amongst individuals. Associations of individuals formed by way of agreement will be difficult to discover and in such cases it will be extremely unwise to leave two schedules because it will not be possible for anybody to discover whether a particular individual is operating in the name of a firm which is after the individual or a group of individuals concerned therein. I will take one example. If a firm is not a registered firm or is not incorporated under the Indian Companies Act and is after the name of one individual only as there are a large number of firms in this province, how would the department know that that individual whose name appears as the *de jure* proprietor or owner of a firm is really the individual owner or that there are a large number of persons concerned therein who have also got shares? If there is a firm of the name of, say, T. C. Goswami and Mr. Goswami has an agreement with N. Sanyal to have some share in that firm there is nothing to prevent such agreements being operative and Mr. Goswami will avoid paying at the higher rate of two annas and 6 pies in the rupee, because the firm is named after the individual, and it is not possible for anybody to discover that it is a firm or a group of individuals that is operating. This is practical politics. We have such instances in Calcutta and I suppose in other parts of Bengal also, which we come across daily in the business world. Most of the firms that are not registered under the Indian Companies Act nor under any partnership deed nor under the provisions of registration of companies go by such arrangement. If such firms or association of individuals can be exempted from the provisions of Schedule B, I see no reason why a more regularly constituted association of individuals where everything is open and above board should be penalised and members thereof should first be required to submit to a very high rate of taxation with the promise that eventually they may get a refund.

Sir, with these words, I commend both of my amendments and I trust that they will be accepted,

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I agree that Dr. Sanyal's two amendments (Nos. 373 and 442) go together. From the speech of Dr. Sanyal it seemed that he was aware of possible objections to his amendments. I do not think, however, that he really or quite clearly understands what our objections are. He says that we have adopted the method of the Indian Income-tax Act. That is so. It is essential to have a separate part of the schedule for companies and to deduct the tax

at the maximum rate from them. For, if it were not done, many shareholders, whose individual total incomes may be much larger than the incomes of the companies in which they have shares and from which they have derived dividends, would completely escape taxation. It is necessary that in the case of companies the tax should be deducted at the source and at the maximum rate. This is a system prevalent all over the British Empire and working smoothly without complaint.

Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I beg to move that in the schedule, in item A(*1*), for the entries (*a*) to (*f*), the following be substituted, namely:—

(1) When the total agricultural income exceeds Rs. 5,000 but does not exceed Rs. 10,000—six pies in the rupee.

(2) When the total agricultural income exceeds Rs. 10,000 but does not exceed Rs. 15,000—seven pies in the rupee.

(3) When the total agricultural income exceeds Rs. 15,000 but does not exceed Rs. 20,000—eight pies in the rupee.

(4) When the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 30,000—ten pies in the rupee.

(5) When the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 40,000—twelve pies in the rupee.

(6) When the total agricultural income exceeds Rs. 40,000 but does not exceed Rs. 75,000—fifteen pies in the rupee.

(7) When the total agricultural income exceeds Rs. 75,000 but does not exceed Rs. 1,00,000—eighteen pies in the rupee.

(8) When the total agricultural income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000—twenty-two pies in the rupee.

(9) When the total agricultural income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000—twenty-four pies in the rupee.

(10) When the total agricultural income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000—twenty-six pies in the rupee.

(11) When the total agricultural income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000—twenty-eight pies in the rupee.

(12) When the total agricultural income exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000—twenty-nine pies in the rupee.

(13) When the total agricultural income exceeds Rs. 15,00,000—thirty pies in the rupee.

Sir, the object of moving my amendment is to lower the rate of Agricultural Income-tax. This is intended merely as an act of justice. It is well-known that in Bengal there is a Primary Education Cess. This cess is paid both by the landholders as well as by tenants. But the landholders share a heavier burden than the tenants. In Bihar and Assam where the Agricultural Income-tax has been imposed there is no primary education cess to be paid by the agricultural income. Here is therefore an additional reason why the rate of this duty should be lower in Bengal than in Bihar and Assam. In Bengal there is a wide dispersion of agricultural incomes and we shall have to consider the miserable plight of the middle class people who form the backbone of our economic fabric. This points out the desirability of raising the taxable limit so that this class is

the least affected. There is moreover the administrative question of collecting the tax from too many income earners. This may not be administratively feasible if the taxable limit as proposed in the schedule is retained. The schedule also proposes higher rates for higher incomes which I feel is also unjustifiable. The rates of increase, however, should not be such as would lead to the partitioning of the estates so as to reap the benefit of lower rates and lower incomes. It is not certainly desirable to adopt a taxation measure which will lead to the partitioning of estates. At any rate up till now the Government has not yet professed any sympathy with the communistic ideas. My amendment takes the Bihar schedule as its model in which the rate starts with six pies in the rupee and goes up to save the middle class of Bengal from ruin.

With these words, Sir, I move my amendment.

Rai HARENDRA NATH CHAUDHURI: I beg to move that in Schedule A(*1*) for the grades of income and rates the following grades of income and rates be substituted, namely:—

(1) When the total agricultural income exceeds Rs. 5,000 but does not exceed Rs. 10,000—six pies in the rupee.

(2) When the total agricultural income exceeds Rs. 10,000 but does not exceed Rs. 15,000—seven pies in the rupee.

(3) When the total agricultural income exceeds Rs. 15,000 but does not exceed Rs. 20,000—eight pies in the rupee.

(4) When the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 30,000—ten pies in the rupee.

(5) When the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 40,000—twelve pies in the rupee

(6) When the total agricultural income exceeds Rs 40,000 but does not exceed Rs 75,000—fifteen pies in the rupee.

(7) When the total agricultural income exceeds Rs. 75,000 but does not exceed Rs. 1,00,000—eighteen pies in the rupee.

(8) When the total agricultural income exceeds Rs. 1,00,000 but does not exceed Rs 1,50,000—twenty-two pies in the rupee.

(9) When the total agricultural income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000—twenty-four pies in the rupee.

(10) When the total agricultural income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000—twenty-six pies in the rupee.

(11) When the total agricultural income exceeds Rs 5,00,000 but does not exceed Rs. 10,00,000—twenty-eight pies in the rupee.

(12) When the total agricultural income exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000—twenty-nine pies in the rupee.

(13) When the total agricultural income exceeds Rs. 15,00,000—thirty pies in the rupee.

Sir, I beg further to move that in the schedule in item A(*1*), for the entries against (*a*) to (*f*) the following entries be substituted, namely:—

(*a*) On the first Rs. 5,000 of the total agricultural income—nil.

(*b*) On the next Rs. 5,000 of the total agricultural income—six pies in the rupee.

(*c*) On the next Rs. 10,000 of the total agricultural income—nine pies in the rupee.

(*d*) On the next Rs. 10,000 of the total agricultural income—one anna in the rupee.

(*e*) On the next Rs. 10,000 of the total agricultural income—one anna and three pies in the rupee.

(*f*) On the next Rs. 10,000 of the total agricultural income—one anna and six pies in the rupee.

(*g*) On the next Rs. 10,000 of the total agricultural income—one anna and nine pies in the rupee.

(*h*) On the next Rs. 20,000 of the total agricultural income—two annas in the rupee

(*i*) On the next Rs 20,000 of the total agricultural income—two annas and three pies in the rupee.

(*j*) On the balance—two annas and six pies in the rupee.

Sir, my amendment No 378 is also the same amendment that has been moved by my honourable friend Maharaja Srischandra Nandy, of Cossimbazar. It takes the whole Schedule bodily from the Bihar Act. That is admitted, and all that can be urged in favour of this Schedule has been urged by the Maharaja and I can only supplement his arguments by reminding the Hon'ble Minister that the Bihar Schedule was adopted by the Congress Government there in agreement with the Leader of the Opposition. It is not a fact that the Bihar Schedule was framed by way of any compromise with any vested interest behind the back of the Legislature. That idea, if it persists anywhere, is not a correct idea. The fact is that this was a Schedule that was suggested by the Leader of the Opposition in the Bihar Assembly and that was accepted by the Government there. It was the result of a compromise between the Government of the day and the Leader of the Opposition. Permit me, Sir, to quote from the proceedings of the Bihar Legislative Assembly relating to this point. I am quoting from the speech of Mr. Srikrishna Sinha on this Schedule. It was suggested by some that the Government there came to an arrangement with the big landlords of the province, but, Sir, that was stoutly denied by the Bihar Premier He said: "There is no question of coming to an arrangement with big landlords of the province," "there is no compromise here under discussion" He gave the reason thus: "As the tax was altogether new and as a class of people here who were never used to this sort of tax were being taxed, so it was necessary to tax them at the lowest limit possible so that they might have time to adjust themselves to new circumstances." Then, Sir, he continues: "Now, Sir, if we stand for the poor and the oppressed, it does not mean that we are out on a crusade against those who have got big income. We want to give them time to adjust themselves and that I accept on behalf of the Government the amendment moved by the Leader of the Opposition." It was in consideration of the fact that the agricultural income-tax was going to be imposed for the first time in the province that this Schedule was adopted by the Bihar Government That reason and argument will apply exactly to our case also.

Sir, I am now going to point out the difference that this Schedule and the Schedule proposed in our Bill will make in the incidence of taxation. This is a statement that was officially circulated—at what stage I need

not say. But it is a comparative statement showing agricultural income-tax as payable under the existing rates in Bihar and the taxes that will be payable according to the rates proposed by the Bengal Agricultural Income-tax Bill, 1944, without the allowance for marginal limit. The two Schedules, Sir, will work out as follows:—

Assessable income.	Tax payable under the Bihar Act.			Tax payable under the Bengal Bill.		
Rs.	Rs.	A.	P.	Rs.	A.	P.
5,001	156	4	6	164	2	0
10,001	364	9	11	476	10	0
15,001	625	0	8	945	6	0 more by 50 per cent.
20,001	1,041	0	6	1,570	6	0 again more by 50 per cent.
30,001	1,875	1	0	3,132	14	0 nearly 70 per cent. higher.
40,001	3,125	1	3	4,695	6	0
75,001	7,031	4	0	10,164	2	0
100,001	11,458	7	2	14,070	6	0

and so on and so forth.

It will therefore be seen that in all cases income-tax under the Bengal Act will be higher than under the Bihar Act and from Rs. 15,000 onwards it will be much higher, sometime 50 per cent. and more than under the Bihar Act. I would therefore suggest, Sir, that having regard to the same consideration which prevailed with the Bihar Government, namely, that the Act was going to be imposed for the first time in the province, that the Government of Bengal should also adopt the Bihar Schedule for the present and see what income they derive if they adopt the Bihar Schedule. If they find that their expectations are not realised, then they will be in a position to amend the Schedule in better times. Now, Sir, as we are in worse situation than Bihar was in 1938, I submit that there is a stronger case for the adoption of a Schedule of lesser rates here today than the Schedule adopted in the proposed Bill.

Sir, I would therefore request the Government to accept the amendment of the Maharaja of Cossimbazar, which is identical with mine to substitute the Bihar Schedule for the Bengal Schedule. That is, Sir, what I have got to say with regard to amendment No. 378.

As regards my amendment No 375, the Hon'ble Minister will be pleased to see that here I have adopted the slab system and proposed lower rates only for those who have lesser income than one lakh of rupees. I have not proposed to give any concession to those who enjoy higher incomes. Only to those who have lower income than one lakh of rupees my amendment No. 375 will allow some concession—more slabs with lower rates than proposed in the present Bill. Therefore, if the Government of Bengal do not think that they can follow Bihar and adopt amendment No. 378 I would still request them to adopt my amendment No. 375.

That is all I have got to say.

(The House was at this stage adjourned for 15 minutes.)

(After adjournment.)

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr. Speaker, I shall first deal with the amendments Nos. 377 and 378 moved by Maharaja

Srischandra Nandy of Cossimbazar and Rai Harendra Nath Chaudhuri respectively. Sir, these two amendments are identical. They seek to substitute the Bihar Schedule for our Schedule.

I would first of all like to say that it is no part of my business to look behind the curtain and enquire as to whether any compromise had been arrived at between the Government of Bihar of the day and the great land-owners of Bihar. I shall take an objective view of things. It will be noticed that the Bihar Schedule is based on what is known as the "step system". We, Sir, in our Schedule have adopted the more modern and the more scientific "slab system". The slab system has been adopted in the scheme of the Indian Income-tax Act. The House will remember that in 1939, after years of enquiry with a reform the system of income-tax, the Government of India adopted the slab system. The slab system has many advantages. There progressive rates are applied to successive slabs of income. It adjusts the categories of income-tax payers so as to make the wealthy minority pay more and gives relief to the smaller man, and yet, Sir, in the result, produces a larger yield. That is one of the advantages of the slab system. It works with fewer jerks or with no jerks at all. Sir, Government cannot change the basis of the Schedule.

My honourable friend Rai Harendra Nath Chaudhuri read out from a piece of paper, which I think I can recognise and in which is worked out the relative incidences of the tax on different incomes according to the Bihar rates and according to our rates. He has shown that the Bihar rates are lower, but he omitted to tell us that the Assam rates are actually higher than ours, and no one knows better than Rai Harendra Nath Chaudhuri that what I am saying is correct; for it is worked out in the same reliable piece of paper. We must stick to our rates and to the slab system.

With regard to amendment No. 375 moved by Rai Harendra Nath Chaudhuri I notice that he has adopted the slab system there, but I find that his slabs would give us a much smaller yield and on that account, Sir, feeling that our rates are sufficiently low I must oppose all the amendments.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in Schedule A(*1*)(*a*) in the first column for the figure "1,500" the figure "3,500" be substituted.

This amendment of mine also goes together with amendment No. 396 where I seek to delete the special provision made for every individual shareholder in a Hindu undivided family where the share of a brother is Rs. 3,500 or less.

I shall deal with the other amendment later on. At this stage, Sir, I want to emphasize that although much has been said of the slab system and we have heard practically a thesis on the merits of the slab system, the slabs proposed here and the manner and method of exemption of the lower income provided here, leave certain scope for improvement. My suggestion is that the proviso that appears towards the end of the Schedule where under proviso (*1*) it is stated that no agricultural income-tax shall be payable on a total agricultural income which does not exceed Rs. 3,500 could have been eliminated if under Schedule (*1*)(*a*) instead of Rs. 1,500

where the rate applicable is nil, the amount Rs. 3,500 was substituted. In that case there would have been no necessity for a proviso exempting from tax the total agricultural income which does not exceed Rs. 3,500. A consequential amendment thereof would be that in the case of members of a Hindu undivided family where the share of a brother is Rs. 3,500 or less, there would be no tax at all; and only that much of relief I had contemplated. In my amendment No. 396 I have proposed a similar amendment, I mean an amendment to this effect. I am prepared to agree that in case my amendment is accepted, there would be only a slight reduction in the total revenue of the State—slight because it only affects a number of persons who as members of Hindu undivided family and brothers would have shares up to Rs. 3,500 and less. So far as others are concerned, I would most emphatically claim that if my amendment is not accepted what is proposed to be given by the right hand would be taken away by the left. If agricultural income up to Rs. 3,500 is proposed to be exempted, then it is only fair that persons having income above Rs. 3,500 would have this much of free non-taxed income allowed. If a person in that case would have an income of Rs. 5,000 he would be required to pay tax on Rs. 5,000 *minus* Rs. 3,500 that is on Rs. 1,500 only. But as the schedule is now contemplated, if a person has an income of Rs. 5,000, although the intention is, as is clear from the proviso, that an income of Rs. 3,500 would be exempt from taxation, really speaking he is getting the exemption on only Rs. 1,500 of his income of Rs. 5,000 and he is to pay a tax on Rs. 5,000 *minus* 1,500 or Rs. 3,500. If it is argued, Sir, that Government have no intention of exempting those who have an income of higher than Rs. 3,500 in any case, then I would like to know why this exemption of Rs. 1,500 in the first slab is at all contemplated. The first slab of Rs. 1,500 must have some logic behind it and this logic must have some basis in the general exemption provided. The general exemption provided is up to Rs. 3,500 as a total agricultural income of a person. Why not, therefore, this amount be exempted from taxation in all cases? Even in cases where the total income exceeds Rs. 3,500, the person would in that case be taxed only on such excess as would be left beyond Rs. 3,500. Sir, this would not disturb the slab. It would, of course, reduce the revenue to some extent, but it would really make the intention of the legislation clear.

With these words, Sir, I commend my motion to the acceptance of the House.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I beg to move that in clause A(2) of the schedule and also in the proviso (*i*) for the figures "3,500" wherever they occur the figures "5,000" be substituted.

Sir, my object is no other than to extend the exemption up to 5,000. I think that the exemption which is allowed in the Bihar Act ought to be allowed in Bengal also, and no one with an income up to Rs. 5,000 ought to come under the charge. He should be exempted. What after all is an income of Rs. 5,000 that the holder thereof must pay substantial income-tax.

With these words, Sir, I move my amendment.

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in Schedule A(2)(*a*) in the second column for the words "four pies in the rupee" the word "Nil" be substituted.

It will be seen, Sir, that there has been some discrimination made in this provision in case of brother members who are co-sharers in a Hindu undivided family. If these individual brothers were members of a company, firm or association of individuals, then they would get exemption of the first slab of Rs. 1,500 on the income of each individual and thereafter on the share of each individual the excess would be taxed in accordance with the Schedule. In the case, however, of an unfortunate member of an association of individuals which is known as a Hindu undivided family the same brother would have to pay income-tax on the first Rs. 1,500 also which in the ordinary case of an individual he is exempted. There may be a large number of hard cases of persons having a very small income of, say, Rs 1,000 or even less as members of a joint family. If these individual members were shareholders of a company, no tax would be payable by them but contrary to the intention which is recorded in the proviso that no agricultural income-tax shall be payable on the total agricultural income which does not exceed Rs. 3,500 a person who has an income of merely Rs. 1,000 or even less just because he happens to be a brother in a joint Hindu undivided family will have to pay a tax of four pies in the rupee. I have therefore sought to delete this provision and I suggest that if the share of a brother is Rs. 3,500 or less, no income-tax should be payable by such a brother and consequently I propose that the rate applicable to such a case should be nil. It is no offence to be a brother in an association of individuals and if this schedule as it now stands is insisted upon, the result will be that brothers will take advantage of the provision given in this Act by dividing up their shares to a company and they will thereby register themselves as individual shareholders or owners, if the advantage of joint management has to be retained, and they would register themselves as shareholders of a company instead of shareholders in a joint family. If they become shareholders of a company, they have an advantage. Therefore, I feel that this amendment of mine should be found acceptable and the discrimination in regard to brother members of a Hindu undivided family should be removed.

With these words, I commend my motion to the House for acceptance.

Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I beg to move that in the schedule, in the proviso to A(2)(*i*), in line 2, for the figure "3,500" the figure "5,000", be substituted and that other consequential amendments be made.

My honourable friend, Rai Harendra Nath Chaudhuri, has moved a motion similar to mine. I have already stated that it is necessary to make this tax less iniquitous and to prevent it from inflicting a real suffering on the middle class. With that end in view I have moved this amendment.

Mr. ADWAITA KUMAR MAJI: Sir, I beg to move that in the Schedule in proviso to A(2)(*i*), in line 2, for the figure "3,500" the figure "5,000" be substituted.

Mr. Speaker Sir,—বর্ত্তমানে Billটিতে যে পরিমাণ টাকা আয় হলে পর কৃষি আয়কর চার্জ করার ব্যবস্থা রয়েছে তার ফলে দেশের বহু সাধারণ কৃষককে করভারে নিপীড়িত হতে হবে। দেশের এই দুর্দ্দিনে কৃষিকার্য্যের খরচ যেখানে অত্যধিক বৃদ্ধি পেয়েছে সেখানে

বেশীর ভাগ সাধারণ কৃষকদের বর্ত্তমান অবস্থার দিকে দৃষ্টি রাখিয়া আমি প্রস্তাব করছি যে ৩,৫০০ টাকার স্থলে সংখ্যাটা ৫,০০০ টাকা করা হোক।

Dr. NALINAKSHA SANYAL: Sir, I beg to move that in the proviso (*ia*) of the Schedule in line 4, after the words "hired labourers" the words "or Bargadars" be substituted.

I submit that the addition of these words "or Bargadars" will make the position clearer, specially in view of the earlier provision that we have made for allowances up to 50 per cent. in the case of agriculturists as provided in section 7 of the Act. I was emboldened in pursuing this amendment when I found that certain very prominent members of the Government party also sought to add similar words in the proviso and I hope that Government at least in view of the fact that some prominent members of their own party also desired similar addition, would find it possible for them to accept my amendment so far as the addition of these two words is concerned.

Mr. ABDUL KARIM: Sir, I beg to move that in the Schedule, proviso (*ia*) of item A(2), line 7, for the word "sixty" the words "one hundred" be substituted.

Sir, my intention is to exempt illiterate and poor agriculturists from the hardship of this assessment as they may be often served with unnecessary notices. It is not possible for these poor people to keep regular accounts. Besides sixty bighas of land will not be yielding sufficient income to be assessed under this Act. I would, therefore, request the Hon'ble Minister to accept my amendment.

Mr. ADWAITA KUMAR MAJI: Sir, I beg to move that the following proviso be added to the proviso (*ia*) of item A(2) of the Schedule, namely:—

"Provided that such land be not a horticultural land".

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I wish to add a very short sentence that of all these amendments I accept amendment No. 416 moved by my honourable friend, Mr. Abdul Karim, that in the Schedule, proviso (*ia*) of item A(2), line 7, for the word "sixty" the words "one hundred" be substituted.

The motion of Dr. Nalinaksha Sanyal that in Schedule A(*1*), in line 1, after the words "every individual" the words "company, firm, or other association of individuals" be inserted, was then put and lost.

The motion of Maharaja Srischandra Nandy, of Cossimbazar, that in the schedule, in item A(*1*), for the entries (*a*) to (*f*), the following be substituted, namely:—

(1) When the total agricultural income exceeds Rs. 5,000 but does not exceed Rs. 10,000—six pies in the rupee;

(2) When the total agricultural income exceeds Rs. 10,000 but does not exceed Rs. 15,000—seven pies in the rupee;

(3) When the total agricultural income exceeds Rs. 15,000 but does not exceed Rs. 20,000—eight pies in the rupee;

(4) When the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 30,000—ten pies in the rupee;

(5) When the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 40,000—twelve pies in the rupee;

(6) When the total agricultural income exceeds Rs. 40,000 but does not exceed Rs. 75,000—fifteen pies in the rupee;

(7) When the total agricultural income exceeds Rs. 75,000 but does not exceed Rs. 1,00,000—eighteen pies in the rupee;

(8) When the total agricultural income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000—twenty-two pies in the rupee;

(9) When the total agricultural income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000—twenty-four pies in the rupee;

(10) When the total agricultural income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000—twenty-six pies in the rupee;

(11) When the total agricultural income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000—twenty-eight pies in the rupee;

(12) When the total agricultural income exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000—twenty-nine pies in the rupee; and

(13) When the total agricultural income exceeds Rs. 15,00,000—thirty pies in the rupee;

was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in Schedule A(*1*), for the grades of income and rates the following grades of income and rates be substituted, namely:—

(1) When the total agricultural income exceeds Rs. 5,000 but does not exceed Rs. 10,000—six pies in the rupee;

(2) When the total agricultural income exceeds Rs. 10,000 but does not exceed Rs. 15,000—seven pies in the rupee;

(3) When the total agricultural income exceeds Rs. 15,000 but does not exceed Rs. 20,000—eight pies in the rupee;

(4) When the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 30,000—ten pies in the rupee;

(5) When the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 40,000—twelve pies in the rupee;

(6) When the total agricultural income exceeds Rs. 40,000 but does not exceed Rs. 75,000—fifteen pies in the rupee;

(7) When the total agricultural income exceeds Rs. 75,000 but does not exceed Rs. 1,00,000—eighteen pies in the rupee;

(8) When the total agricultural income exceeds Rs. 1,00,000 but does not exceed Rs. 1,50,000—twenty-two pies in the rupee;

(9) When the total agricultural income exceeds Rs. 1,50,000 but does not exceed Rs. 2,50,000—twenty-four pies in the rupee;

(10) When the total agricultural income exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000—twenty-six pies in the rupee;

(11) When the total agricultural income exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000—twenty-eight pies in the rupee;

(12) When the total agricultural income exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000—twenty-nine pies in the rupee; and

(13) When the total agricultural income exceeds Rs. 15,00,000—thirty pies in the rupee;

was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in the schedule in item A(*1*), for the entries against (*a*) to (*f*), the following entries be substituted, namely:—

(*a*) On the first Rs. 5,000 of the total agricultural income—nil;

(*b*) On the next Rs. 5,000 of the total agricultural income—six pies in the rupee;

(*c*) On the next Rs. 10,000 of the total agricultural income—nine pies in the rupee;

(*d*) On the next Rs. 10,000 of the total agricultural income—one anna in the rupee;

(*e*) On the next Rs. 10,000 of the total agricultural income—one anna and three pies in the rupee;

(*f*) On the next Rs. 10,000 of the total agricultural income—one anna and six pies in the rupee;

(*g*) On the next Rs. 10,000 of the total agricultural income—one anna and nine pies in the rupee;

(*h*) On the next Rs. 20,000 of the total agricultural income—two annas in the rupee;

(*i*) On the next Rs. 20,000 of the total agricultural income—two annas and three pies in the rupee; and

(*j*) On the balance—two annas and six pies in the rupee;

was then put and lost.

The motion of Dr. Nalinaksha Sanyal that in Schedule A(*1*)(*a*), in the first column for the figure "1,500" the figure "3,500" be substituted, was then put and lost.

The motion of Rai Harendra Nath Chaudhuri that in clause A(*2*) of the schedule and also in the proviso (*i*) for the figures "3,500" wherever they occur the figure "5,000" be substituted, was then put and lost.

The motion of Dr. Nalinaksha Sanyal that Schedule A(*2*)(*a*), in the second column for the words "four pies in the rupee" the word "Nil" be substituted, was then put and lost.

The motion of Maharaja Srischandra Nandy, of Cossimbazar, that in the schedule, in the proviso to A(*2*)(*i*), in line 2, for the figure "3,500" the figure "5,000" be substituted and that other consequential amendments be made, was then put and lost.

The motion of Mr. Adwaita Kumar Maji that in the Schedule in proviso to A(*2*)(*i*) in line 2, for the figure "3,500" the figure "5,000" be substithat they will be accepted.

The motion of Dr. Nalinaksha Sanyal that in the proviso (*ia*) of the Schedule in line 4, after the word "hired labourers" the words "or Bargadars" be substituted, was then put and a division taken with the following result:—

AYES—56.

Abdul Jabbar Patwari, Mr. Md.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
bdar Razzak, Maulvi.
u Hossain Sarkar, Maulvi.
yed Ali Enayetpuri, Khan Bahadur Maulana.
.., Ahmed Choudhury, Khan Bahadur Haji.
Banerji, Mr. P.
Barma, Mr. Pushpajit.
Basu, Mr. Santosh Kumar.
Chattopadhyay, Mr. Haripada.
Choudhuri, Rai Harendra Nath.
Das, Babu Radhanath.
Das Gupta, Dr. J. M.
Das Gupta, Srijut Harendra Nath.
Datta, Mr. Dhirendra Nath.

Bakshi, Mr. Narendra Nath.
Dutta Gupta, Miss Mira.
Ekbar, Mr. Upendranath.
Fazlul Huq, Mr. A. K.
Giasuddin Ahmed, Mr.
Gupta, Mr. Jogesh Chandra.
Hasan Ali Choudhury, Mr. Syed.
Hashem Ali Khan, Khan Bahadur Maulvi.
Jalaluddin Hashemy, Mr. Syed.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nisitha Nath.
Maji, Mr. Adwaita Kumar.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Maqbul Hossain, Mr.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Mukherjee, Mr. B.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Mustafa Ali Dewan, Maulvi.
Nandy, Maharaja Srischandra, of Cossimbazar.
Pramanik, Mr. Tarinicharan.
Rahman, Khan Bahadur A. M. L.
Ramiruddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Shamsul Huda, Maulana.
Sinha, Srijut Manindra Bhusan.
Thakur, Mr. Pramatha Ranjan.
Waliur Rahman, Maulvi.
Yousuf Mirza.
Zaman, Mr. A. M. A.

NOES—98.

Abdul Aziz, Maulana Md.
Abdul Hafiz, Mr. Mirza.
Abdul Hakeem, (Khulna).
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Motaleb Malik, Dr.
Abdul Wahab Khan, Khan Bahadur.
Abdulla al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdur Rauf, Khan Bahadur Shah (Rangpur).
Abdus Shaheed, Maulvi Md.
Abul Fazl, Mr. Md.
Abul Hosain Ahmed, Mr.
Abul Masud, Kazi.
Abul Quasem, Maulvi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hosain, Mr.
Ahmaruddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Barma, the Hon'ble Mr. Premhari.
Barman, Babu Shyama Prosad.
Biswas, Mr. Rasik Lal.
Chakrabarty, Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Clark, Mr. I. A.
Corsterphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Emdadul Haque, Kazi.
Farhat Bano Khanam, Begum.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh.
Hamiduddin Ahmed, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Khan Sahib Maulvi Md.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmed, the Hon'ble Khan Bahadur Maulvi.
Jasimuddin Ahmed, Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Mepherson, Mr. G. P.
Mandal, Mr. Amrita Lal.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Maniruddin Akhand, Maulvi.
Masud Ali Khan Panni, Al-Hadj Maulvi.
Mohammed Ali, Khan Bahadur.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ibrahim, Maulvi.
Muhammad Ishaque, Maulvi.
Muhammad Israil, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjea, the Hon'ble Mr. Tarakanth, M. B. E.
Mullick, Mr. Mukunda Beharty.
Mullick, the Hon'ble Mr. Pulin Behary.
Musharruf Hossain, the Hon'ble Nawab, Khan Bahadur.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Nooruddin, Mr. K.
Norton, Mr. H. R. M. B E.
Powell, Mr. J. A.
Razaur Rahman Khan, Mr.
Salim, Mr. S. A.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahabuddin, the Hon'ble Mr. Khwaja, C.S.I.E.
Shahedali, Mr.
Singha, Babu Kshetra Nath.
Sirdar, Bibu Litta Munda.
Smart, Mr. J. N.
Stark, Mr. A. F.
Stevenson, Mr. R. A. H.
Tamizuddin Khan, the Hon'ble Mr.
Therman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C. B. E.
Whitehead, Mr. R. B.
Wordsworth, Mr. W. C., C. I. E.
Yusuf Ali Choudhury, Mr.
Zahur Ahmed Choudhury, Maulvi.
Zillur Rahman Shah Choudhury, Maulvi.

The Ayes being 56 and the Noes 98, the motion was lost.

The motion of Mr. Abdul Karim that in the Schedule, proviso (*ia*) of item A(*2*), line 7, for the word "sixty" the words "one hundred" be substituted, was then put and agreed to.

The motion of Mr. Adwaita Kumar Maji that the following proviso be added to the proviso (*ia*) of item A(*2*) of the Schedule, namely:—

"Provided that such land be not a horticultural land" was then put and lost.

The motion of Dr. Nalinaksha Sanyal that Schedule B be omitted was then put and lost

The question that the Schedule as amended stand part of the Bill was then put and agreed to.

Preamble.

Mr. SPEAKER: All the amendments to the Preamble are out of order.

Rai HARENDRA NATH CHAUDHURI: On a point of order, Sir. May we know the reasons for it?

Mr. SPEAKER: Because the requisite recommendation of the Governor has been withheld.

Dr. NALINAKSHA SANYAL: In what respect is the recommendation of the Governor under the Act required? The Governor's recommendation would be required if any attempt is made to specially allot any portion of the revenues of this Province for any particular purpose. We agree. But, Sir, this is a general direction given to the Government of the day, and it would be only subsequently at the Budget stage that such a recommendation would be called for, and not in the case of a Bill. The Bill does not contemplate any additional burden on the revenues of the State. On the contrary it provides for additional income, and so far as taxation measure is concerned I presume that the Governor's previous consent was obtained by the Government before the introduction of the measure.

Mr. SPEAKER: Section 82(*1*)(*b*) of the Government of India Act is conclusive on this point. It runs thus, "A Bill or amendment making provision for regulating the borrowing of money or the giving of any guarantee by the Province, or for amending the law with respect to any financial obligations undertaken or to be undertaken by the Province".

Dr. NALINAKSHA SANYAL: That is exactly what I was going to draw your attention to. Under none of those sub-sections there appears any attempt to reserve a portion of the revenue for a particular purpose. If you would kindly apply your mind, I am sure you would realise it readily that there is no attempt at either as is provided under section 82 to have any portion of the revenue charged or any additional burden imposed or any guarantee given by the Province for any expenditure. There is no provision at all contemplating any of the provisos; and we feel that in

the past also there has been an attempt of that character when in connexion with the motor spirits tax and the jute tax specifically such amendments were moved in this House, discussed, debated and disposed of, and even then this question of Governor's previous sanction was not raised.

Mr. SPEAKER: So far as I can see at this very moment looking at the section, it appears to me that on the very face of it all these amendments are hit by the provisions of section 82(*1*)(*b*). It is clear to me that Government wants this money to augment their general revenue to be spent by them as they like. You want that it should be earmarked for certain particular purposes. That is casting an obligation upon the provincial revenues which is specifically provided for in section 82(*1*)(*b*). I, therefore, hold that all these amendments are out of order. I disallow them.

The question that the Preamble stand part of the Bill was then put and agreed to.

Adjournment.

The House was then adjourned at 6-35 p.m. till 4 p.m. on Wednesday, the 26th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Wednesday, the 26th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 9 Hon'ble Ministers and 186 members.

STARRED QUESTIONS

(to which oral answers were given)

Consumers' Co-operative Societies in Bengal.

*267. **Mr. SIBNATH BANERJEE:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state—

(*i*) the number of Consumers' Co-operative Societies in Bengal including the Howrah Co-operative Stores, Ltd., that have to be closed down or to considerably reduce their transaction during the last two years; and

(*ii*) the reason thereof?

(*b*) Is the Hon'ble Minister aware that the Consumers' Co-operative Societies in the Punjab and Madras received considerable help from and rendered considerable help to those Provincial Governments in price control, rationing and equitable distribution of food, fuel and clothing, etc.?

(*c*) If so, will the Hon'ble Minister be pleased to state what steps the Government are proposing to take in Bengal for giving facilities to consumers' co-operative stores for equitable distribution, rationing and controlling of prices?

(*d*) Has the attention of the Hon'ble Minister been drawn to the resolutions passed in a recent conference of representatives of Consumers' Co-operatives of Calcutta and suburbs held in the office of Ballygunj consumers' co-operative stores under the presidentship of Professor H. K. Sen?

(*e*) If so, what steps have been or are proposed to be taken on the resolution passed at the meetings?

(*f*) Is the Hon'ble Minister considering the desirability of not opening any Government shops in areas where there are Consumers' Co-operative Societies and utilising the expert services of the latter for this purpose?

Khan Bahadur A. F. M. ABDUR RAHMAN (on behalf of the Hon'ble Mr. Jogendra Nath Mandal): (*a*) (*i*) Only one as far as information is available.

(*ii*) Difficulty in obtaining regular supply from the market at controlled prices.

(*b*) No definite information has reached this Government.

(*c*) Several Consumers' Co-operative Societies have been appointed as retailers under the Rationing Scheme.

(*d*) No.

(*e*) Does not arise.

(*f*) As there is no proposal at present to open more Government shops in the rationed area the question does not arise.

Dr. NALINAKSHA SANYAL: With reference to answer (*a*), will the Hon'ble Minister be pleased to state whether his Department keeps any record of registered consumers societies in Bengal, and, if so, what are the numbers of such societies?

Khan Bahadur A. F. M. ABDUR RAHMAN: A register is maintained, but I cannot give the figure off-hand. I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether the Howrah Consumers Co-operative Society has had any approval by the rationing authority of Howrah for distribution of rationed articles?

Khan Bahadur A. F. M. ABDUR RAHMAN: I want notice.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what policy, if any, the Co-operative Department has laid down in regard to the approval of consumers co-operative societies for distribution of rationed articles within rationed areas?

Khan Bahadur A. F. M. ABDUR RAHMAN: We only register societies and with regard to the selection of societies, the matter is for the Civil Supplies Department.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether Government in the Co-operative Department have received any representations from any consumers co-operative societies requesting their assistance in the appointment of shop or shops for distribution of rationed articles under the rationing scheme?

Khan Bahadur A. F. M. ABDUR RAHMAN: We have recommended them to the Civil Supplies Department.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that considerable feeling of disappointment exists amongst co-operative consumers societies for not having obtained the necessary approval of the Civil Supplies Department in the matter of distribution of rationed articles although such assurances were given on the floor of the House?

Khan Bahadur A. F. M. ABDUR RAHMAN: It is a matter for the Civil Supplies Department to answer. But a feeling like that does exist.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if he is aware that at Serampore the only existing non-official co-operative consumers society was not selected at first as one of the shops entrusted

with distribution of rationed articles and this was done although the local Subdivisional Officer and certain other Government officials are members thereof and had recommended for the same?

Khan Bahadur A. F. M. ABDUR RAHMAN: I have no information, but I can look into it.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state what the position is with regard to the South Calcutta Co-operative Consumers Society which also has represented to Government both in the Co-operative Department as well as in the Civil Supplies Department for appointment of that Store which has been in existence for a pretty long time as one of the shops for distribution of rationed articles?

Khan Bahadur A. F. M. ABDUR RAHMAN: I do not know what steps the Civil Supplies Department have taken but we have recommended it to the Civil Suplies Department.

Srijut MANINDRA BHUSAN SINHA: With reference to answer (*b*) will the Hon'ble Minister be pleased to state whether any honest attempt has been made by Government to get information?

Khan Bahadur A. F. M. ABDUR RAHMAN: This Government has written to the Government of Madras to give us full particulars about it.

Resignation of Chairman, Matlab Debt Settlement Board.

***288. Mr. SHAHEDALI:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state whether it is a fact that Golam Rahman Khan of Matlab Debt Settlement Board in Matlab police-station in the district of Tippera has resigned the chairmanship of the said Board?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the date of his resignation;

(*ii*) the date of its acceptance;

(*iii*) whether any other person has been recommended by the Special Officer to the higher authority; and

(*iv*) if so, whether the local M.L.A. had been consulted before making the recommendation?

Khan Bahadur A. F. M. ABDUR RAHMAN (on behalf of the Hon'ble Mr. Jogendra Nath Mandal): (*a*) Yes.

(*b*) (*i*) 20th October, 1943.

(*ii*) 26th October, 1943.

(*iii*) Yes.

(*iv*) He is being consulted.

Retirement of a certain Assistant Registrar of Co-operative Societies.

***289. Mr. SHAMSUDDIN AHMED KHONDKAR:** (*a*) Will the Hon'ble Minister in charge of the Co-operative Credit and Rural Indebtedness Department be pleased to state whether he is aware that Mr. M. S. Zoha, Assistant Registrar of Co-operative Societies, has retired from service?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the date of his retirement;

(*ii*) the name of the station where he served last;

(*iii*) the name of the station from where he was transferred to the last station;

(*iv*) the date on which he joined at the last station; and

(*v*) the amount of travelling allowance drawn by him on transfer?

(*c*) Will the Hon'ble Minister be pleased to state if the Government were aware of the time of his retirement before issue of orders of his transfer to the last station?

(*d*) If the answer to (*c*) is in the affirmative, will the Hon'ble Minister be pleased to state—

(*i*) the urgency or reasons for his transfer; and

(*ii*) the public interest involved in his transfer?

(*e*) Will the Hon'ble Minister be pleased to state whether this officer was allowed any preparatory leave before he left the old station?

(*f*) If not, will the Hon'ble Minister be pleased to state the reason therefor?

(*g*) Is it a fact that the annual general meeting of the Faridpur Co-operative Central Bank and reconstitution of its managing committee took place after the transfer of this officer from there?

Khan Bahadur A. F. M. ABDUR RAHMAN (on behalf of the Hon'ble Mr. Jogendra Nath Mandal): (*a*) Yes.

(*b*)(*i*) 16th October, 1943.

(*ii*) Chittagong.

(*iii*) Faridpur.

(*iv*) 25th June, 1943.

(*v*) Rs.156-13.

(*c*) Yes.

(*d*) On administrative grounds.

(*e*) and (*f*) He applied for leave after receipt of orders of transfer which he tried to avoid. He was asked to proceed to Chittagong and await leave orders in due course. He proceeded on leave on 1st October, 1943, although the same was sanctioned by Government notification No. 128-C.S., dated 3rd August, 1943.

(*g*) Yes.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state the circumstances under which this officer was asked to proceed to Chittagong on transfer just on the eve of his retirement?

Khan Bahadur A. F. M. ABDUR RAHMAN: This particular officer was one of the condemned officers of the department and the department thought that it would be necessary to transfer him to Chittagong.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state whether it was desired by Government to give him further extension of service beyond the period of his service, and, if not, whether the short

period that was to elapse before his retirement could not be utilised elsewhere for making proper use of this competent officer as has been remarked by the honourable member?

Khan Bahadur A. F. M. ABDUR RAHMAN: Government did not think it necessary to give him an extension.

Dr. NALINAKSHA SANYAL: With reference to answer (*c*), will the Hon'ble Minister be pleased to state for how many days this officer was expected to give his competent service to Government at Chittagong after his transfer?

Khan Bahadur A. F. M. ABDUR RAHMAN: I did not say that he was competent. What I said was that this officer was one of the condemned officers of the department.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if transfer to Chittagong is a method of punishment for condemned officers?

Khan Bahadur A. F. M. ABDUR RAHMAN: May not be so.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if condemned officers are sent to Chittagong as condemned criminals used to be sent, but not now, to the Andamans?

Mr. SPEAKER: That question does not arise

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if it is a fact that this officer was transferred because he could not please certain influential M.L.A.'s of Dacca?

Khan Bahadur A. F. M. ABDUR RAHMAN: No, Sir.

Dr. NALINAKSHA SANYAL: Will the Hon'ble Minister be pleased to state if Government had held any enquiry into the allegations made on the floor of the House during budget debates regarding the peremptory transfer of this officer on the ground that he could not please certain officers and certain M.L.As. in regard to their personal and private affairs?

Khan Bahadur A. F. M. ABDUR RAHMAN: Government do not think it necessary to make an enquiry into those allegations.

Representation of Shibnagar Palli Mangal Samiti.

*270. **Mr. PATIRAM ROY:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state whether it is a fact that in August, 1943, a written representation from the Shibnagar Palli Mangal Samiti (Khulna) was made to the Government with regard to the reply given to clause (*b*) of starred question No. 24 of 7th July, 1943?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what action, if any, has since been taken in the matter?

Mr. ATUL CHANDRA KUMAR (on behalf of the Hon'ble Mr. Baradá Prosanna Pain): (*a*) Yes.

(*b*) In view of the proposed amendment to the Bengal Embankment Act which would enable Government to take up the repair of private embankments, it is not considered necessary to take the entire charge of the embankment.

Excavation of Chandeswar Canal.

*271. **Mr. HARENDRA NATH DOLUI:** (*a*) Will the Hon'ble Minister in charge of the Communications and Works Department be pleased to state whether there is any proposal for excavation of the Chandeswar Canal in Chetua Circuit Embankment in the subdivision of Ghatal in the district of Midnapore?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of undertaking the work this year in connection with the present "Grow More Food" campaign throughout Bengal?

Mr. ATUL CHANDRA KUMAR (on behalf of the Hon'ble Mr. Baradá Prosanna Pain): (*a*) Yes.

(*b*) The silt clearance of the Chandeswar Khal alone will be of no use unless a sluice is constructed at the outfall. As the construction of such a sluice cannot be taken up under present conditions it is not proposed to undertake the work of excavation just at present.

Mr. HARENDRA NATH DOLUI: With reference to answer (*b*), will the Hon'ble Minister be pleased to state what are the conditions which stand in the way of constructing sluices?

Mr. ATUL CHANDRA KUMAR: Just at present it is not possible to construct sluices.

Mr. HARENDRA NATH DOLUI: Is there any report that in constructing sluices Government requires very large sums of money?

Mr. ATUL CHANDRA KUMAR: Money is not the only consideration but sluices cannot be constructed now when materials are not available.

Dropping of proceedings drawn under Defence of India Rules against some men of Chittagong.

*272. **Khan Bahadur Haji BADI AHMED CHOUDHURY:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether any proceedings under Defence of India Rules have been drawn by the Subdivisional Officer, Cox's Bazar, against the following persons, namely:—

(*i*) Mr. J. K. Ghosal, Barrister-at-Law, Government Pleader, Chittagong;

(*ii*) Khan Sahib Maqbul Ali Choudhury;

(*iii*) Babu Ajit Kumar Roy (nephew of Rai Bahadur late K. C. Roy, ex-M.L.A.); and

(*iv*) Alhadj Maulvi Yar Ali Khan Chowdhury?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state the reasons thereof?

(*c*) Is the Hon'ble Minister aware of the fact that the persons referred to in (*a*) are known as loyal subjects in the locality?

(*d*) If so, is the Hon'ble Minister considering the desirability of dropping the proceedings against the said persons?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) Yes.

(*b*) Proceedings were started against them for failure to take out licenses for their stocks of paddy.

(*c*) Yes.

(*d*) It is reported that the proceedings have already been dropped.

Mr. SASANKA SEKHAR SANYAL: In view of the statement in the question that they are loyal subjects and of the answer (*d*), namely, that proceedings have been already dropped, will the Hon'ble Minister be pleased to state whether the proceedings have been dropped against them on the ground that they are loyal subjects?

Khan Bahadur MOHAMMED ALI: No, Sir.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minsiter be pleased to state the reasons for dropping the proceedings against these persons?

Khan Bahaduur MOHAMMED ALI: It was subsequently found that it was not necessary to go on with the prosecutions and that is why they were dropped.

Nomination of members of Noakhali District Board.

***273. Mr. JACAT CHANDRA MANDAL:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state whether it is a fact that—

(*i*) the Noakhali District Board election is coming to an end;

(*ii*) the nomination of the said Board will take place soon; and

(*iii*) the Scheduled Castes of the Feni subdivision have not been represented so long in the said District Board?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of nominating any member of the Scheduled Castes of the Feni subdivision to the said Board for safeguard of the interest of the Scheduled Castes?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) (*i*) The election is finished.

(*ii*) Yes.

(*iii*) No; the Scheduled Castes of Feni subdivision were not unrepresented but they were not separately represented.

(*b*) I will consider the suggestion.

Maulvi ABU HOSSAIN SARKAR: Will the Hon'ble Minister be pleased to state whether it is a fact that an M.L.A. from the Opposition has been won over by offering him a nomination to the Noakhali district board?

Mr. SPEAKER: That question does not arise.

UNSTARRED QUESTION

(to which answer was laid on the table)

Shortage of small coins.

125. Mr. DHANANJOY ROY: (*a*) Will the Hon'ble Minister in charge of the Finance Department be pleased to state whether it is a fact that the public in mufassil towns and villages are suffering for want of small coins?

(*b*) If so, will the Hon'ble Minister be pleased to state what measures have been adopted by the Government to mitigate the sufferings of the public?

(*c*) Will the Hon'ble Minister be pleased to state whether it is a fact that profiteering is going on in the shape of *batta* in mufassil towns?

(*d*) If so, will the Hon'ble Minister be pleased to state what steps, if any, he is proposing to take in the matter?

MINISTER in charge of the FINANCE DEPARTMENT (the Hon'ble Mr. Tulsi Chandra Goswami): (*a*) My information is that the position is much easier than twelve months ago.

(*b*) Currency, coinage and legal tender are Central subjects. The Government of India have taken steps to increase the supply of small coins. This Government have directed the institution of prosecutions wherever hoarding is detected and have announced that rewards will be paid to persons furnishing information leading to conviction. Prosecuting officers have been instructed to press for deterrent sentences on conviction.

(*c*) Government have no information.

(*d*) If the honourable member will furnish detailed information I shall see that action is taken.

Maulvi MUHAMMAD ISRAIL: With reference to answer (*a*), will the Hon'ble Minister be pleased to state whether he is aware of the fact that so far as shortage of small coins is concerned, it has been much more intense in East Bengal, particularly in the district of Mymensingh?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Will the honourable member kindly repeat his question?

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. An honourable member was putting a question and the Hon'ble Minister concerned was not attending to that. Is it proper that on account of the negligence of the Minister, the honourable member will be compelled to repeat his question?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I apologise. I was speaking with another gentleman in connection with the work before the House this afternoon.

Maulvi MUHAMMAD ISRAIL: With reference to answer (*a*), will the Hon'ble Minister be pleased to state whether he is aware of the fact that so far as shortage of small coins is concerned, the position in East Bengal, particularly in the district of Mymensingh has become much more worse?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I have no particular information about Mymensingh, but as I said in reply to another question quite recently put by my honourable friend Mr. Sasanka Sekhar Sanyal, we had already made enquiries and we found, generally speaking, there was a much larger supply of small coins.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to consider the desirability of enquiring into the matter as to whether the position in regard to small coins has really improved in view of the statement that has just now been made by an honourable member that the position has not at all improved?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I shall make further enquiries.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what was the agency engaged for making such enquiries?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: The usual Government agency.

SJ. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state the names of the mofussil districts where the position has become easier?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Our information is that all over the province the position is distinctly easier. If the honourable member can tell me about any particular place where difficulty is experienced in this matter, I shall certainly look into that.

Khan Bahadur Maulvi ABDUL WAHAB KHAN: Will the Hon'ble Minister be pleased to state what steps have been taken to ease the situation?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Steps have been taken by the Government of India. Coins and coinage are a Central subject, but it was our business to enquire whether there was a sufficiency of small coins in circulation, and we are satisfied that the position has been much easier for some time.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state if he knows that even now it is impossible to purchase vegetables and other things in the mofussil, particularly in East Bengal, for want of small coins?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I shall look into the matter.

Khan Bahadur Maulvi FAZLUL QUADIR: Will the Hon'ble Minister be pleased to state whether the circulation of one pice is in vogue or it has stopped?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: I want notice.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what steps have been taken by Government to detect the hoarding of small coins which is the duty of the Provincial Government?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, does this question arise out of the original question?

Maulvi MUHAMMAD ISRAIL: Why not, Sir? the Bengal Government is not concerned with currency, coinage and legal tender, but my question is it is the duty of the Provincial Government——

Mr. SPEAKER: That is another matter. He has answered that.

Maulvi MUHAMMAD ISRAIL: What steps have the Government of Bengal taken to prevent hoarding?

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Prosecutions were launched some time ago. I am not in a position to give further details without reference to the relevant files, but there were several prosecutions for hoarding.

GOVERNMENT BILLS.

The Bengal Agricultural Income-tax Bill, 1944.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Sir, I beg to move that the Bengal Agricultural Income-tax Bill, 1944, as settled in the Assembly be passed.

Maharaja SRISCHANDRA NANDY, of Cossimbazar: Sir, I cannot congratulate the Government on the zeal with which they are moving this piece of highly contentious legislation particularly when the war is at our door. Even at the risk of repeating the argument, I should once again point out that this tax measure involves a wide discrimination against the agricultural interests, and that it requires the rent-receivers and the cultivators to shoulder a disproportionate share of the tax burden. Need I point out that the land tax in the shape of land revenue and rent is already there as a counterpart of the income-tax on business and professional incomes, and that its incidence on the agricultural classes is by no means small as compared with that? I have no time to go into the details but I think I can point out the findings of the Indian Taxation Enquiry Committee of 1924-25 which went to show that actually speaking the incidence of land revenue and rents and cesses is much greater than that of the income-tax. I therefore feel that without having a detailed enquiry about the incidence of the different taxes, there is hardly any justification for having a tax measure affecting a particular section of the community.

Sir, we have been told that in having this measure the Government is simply acting up to the recommendations of the Land Revenue Commission. As we know, Sir the Commission did not enquire into the position from the point of view of the incidence of the different taxes. What it did recommend was that an agricultural income-tax should be imposed as a transitory measure, and a half-way house towards the ultimate objective of the nationalisation of zamindaries. The Commission collected facts and figures, and found that the raiyats in the permanently-settled areas pay less rent and have a better economic status than their brothers in the temporarily-settled areas in other provinces. Besides, they pointed out various financial and administrative difficulties which must be solved before a

measure of such a gigantic and far-reaching character could be taken in hand. Unfortunately, Sir, we have not yet been favoured with any declaration on that behalf. We, therefore, take it that the proposed agricultural income-tax has practically no bearing on that revolutionary proposal about nationalisation of zamindaries.

Sir, this desire to abolish the Permanent Settlement was largely influenced by the expectation that Government would be able to intercept the entire difference between the Government revenue and the actual rents paid by the tenants. I am not sure whether wisdom has at last dawned on the Government suggesting that this is after all a chimera and like the proverbial golden egg is likely to vanish as soon as Permanent Settlement is abolished. Permanent Settlement includes the entire fabric of intermediaries from the tenant upwards and it is certainly more natural to expect that with its abolition the whole structure of society will collapse consisting mainly of the middle classes of Bengal.

Sir, stripped of its connection with the question of the nationalisation of zamindaries, I think, the proposed bill has practically no redeeming feature. The analogy of Bihar and Assam is often offered to us in support of this Bill. But are not the conditions widely different there? There is no education cess in Bihar and Assam, whereas in Bengal the landholders have been saddled with a variety of cess burdens, not only on their own behalf but also on behalf of the tenants. On top of this we have the tendency in authoritative quarters to refuse the landholders reasonable facilities for collections. If you can set up your own complicated machinery to collect agricultural income-tax from the raiyats, why not spare the landlords the onerous task of collecting the tenants' share of the cesses? I think this demand from the landholders will be quite reasonable.

Sir, in spite of our objections to the fundamentals of the bill and its unjust and inequitious nature, we tabled a number of amendments just to see some of its palpably and glaringly unjust provisions removed. As instances, I may point out the repeated attempts made by the Opposition to change clause 6 and limit the computation of allowances to the actual cost of collection. But unfortunately the bias against the rent-receiving classes is rather deep-rooted, and while in clause 7 a 50 per cent. allowance is admitted to the agricultural incomes from land, the allowance for the rent-receiving community is arbitrarily fixed up at 20 per cent. in some cases and 15 per cent. in others. All attempts to change the provisions and limit the allowance to the costs of collection actually incurred, as in the Indian Income-tax Act, failed.

Sir, it is needless to go into the details. This Government commands an unholy majority which is determined to rush this controversial bill through this session. Argument or sweet reasonableness does not seem to be much in favour. Else how can you justify that even the modest demand of limiting the proceeds of this tax to the capital improvement of agriculture has not been agreed to? In spite of the objectionable features of the Bill, we felt that much of the inequities will be washed away and the scarifices called for from the agricultural interests will be really worthwhile, if the proceeds of the tax are earmarked for agricultural improvement and invested for the real good of the classes affected.

Sir, the change in the Preamble as demanded by the Opposition was really the acid test of the Government's real intentions. It was exceedingly unfair to give permanent character to this taxation measure to meet the increased cost brought about by the War.

Mr. KAMAL KRISHNA ROY: Mr. Speaker, Sir, বাংলার বহু বিল্-গর্ভা বর্ত্তমান মন্ত্রী-সভা (laughter) তাঁদের কৃষি আয়কর বিলটি নিয়ে আসন্নপ্রসবা হয়েছেন। প্রসূতির স্বজন, স্বগোষ্ঠি এবং আত্মীয়কুল আকুল আগ্রহে অনাগতের আশু আগমন আশায় আনন্দে আত্মহারা হয়ে উদাত্ত স্বরে গান ধরেছেন—

তোরা সব জয়ধ্বনি কর,
তোরা সব জয়ধ্বনি কর,
ওরে, বঙ্গভূমে জন্ম নিবে
কৃষি আয়ের কর,
জোর জয়ধ্বনি কর,
তোরা সব জয়ধ্বনি কর।
তোদের কিসের এত ডর?
ভোটের ভেটে ভবিয়ে ডালা
তারে বরণ কর,
আজ তারে বরণ কর—
ভোট দে রে সত্বর,
ভোট দে রে সত্বর।
যে মরে সে ক্ষুধায় মরুক,
দেনার দায়ে দেশ সে ডুবুক,—
মোদের এখন পেট তো ভরুক
খেয়ে দুধের সর,
ওরে, খেয়ে দুধের সর;
ভর পেট তোর ভর,
ভর পেট তোর ভর।
ভাই, নয় তো কথা মিছে,—
যখন সাহেব আছে পিছে,
কুজন কেউ কইলে কিছু
কসে গালে বসিয়ে দেবো
বে-পরওয়া চড়,
ওরে, বেপরোয়া চড়,
তার বয়ে যাবে ঝড়,
তোরা সব জয়ধ্বনি কর,
জোর জয়ধ্বনি কর।

ভাই, সাহেব সহায় যার,
ভবে ভাবনা কি আর তার,
বিপদ যদি আসেই তবে
সাথেই পগার পার
হয়ে নাগাল পাওয়ার বার
সেই সাত সাগরের পার,—
করে, সাহেব সেবাই সার
পেলাম মনের মতন বর,
ওরে, মনের মতন বর।
তোরা সব জয়ধ্বনি কর,
তোরা সব জয়ধ্বনি কর। (Laughter.)

লহরীর পর লহরী তুলে এই উল্লসিত জয়ধ্বনির অন্যতম প্রধান কারণ হলো—জাতক বিলাটির ভ্রূণাবস্থাতে (laughter) শ্বেতদ্বীপবাসী অপদেবতা দলের দুষ্ট দৃষ্টি পড়ায় জাতকের জীবন একান্ত বিপন্ন হয়। পরিশেষে প্রাপ্য পূজার্চ্চনার পূর্ণ প্রাপ্তিতে (hear, hear) পরম পরিতুষ্ট হয়ে তদাকষ্ট অপদেবতার দল হৃষ্টমনে অভীষ্ট বরসহ জাতককে অবিষ্টমুক্ত করে সহজ রক্ষাকবচ বেঁধে দিয়েচেন। জাতকের ভাবী জীবন এখন সম্পূর্ণ নিরাপদ, নিরাময় এবং নিরঙ্কুশ।

শ্বেতাঙ্গ বন্ধুদের অপদেবতার আখ্যায় যদি কোন বন্ধু ক্ষুণ্ণ হয়ে থাকেন তবে তাঁকে স্মরণ করিয়ে দিতে চাই যে, এদেরই কবির লেখা—Rule Britannia, rule the waves—এঁদের দ্বিতীয় জাতীয় সঙ্গীতবিশেষ। পৃথিবী পরিবেষ্টনকারী জলের উপর ব্যাপক আধিপত্যের গৌরবে এঁরা গৌরবান্বিত—এঁরা জলের প্রভু—তাই অপদেবতা!

অপদেবতা সম্বন্ধে আমাদের দেশের অনেকের গভীর বিশ্বাস যে, গর্ভস্থ ভ্রূণের প্রতি তারা কুনজর দিয়ে গর্ভ নষ্ট করে দেয়। তাই বহুবিধ তন্ত্র-মন্ত্র, তুক-তাকের ব্যবস্থা নিয়ে গর্ভিণীকে সকল সময় সতর্ক এবং ব্যতিব্যস্ত থাকতে হয়। বিল-প্রসবিনী আমাদের প্রসূতি মন্ত্রী-সভাকে গর্ভস্থ বিল-ভ্রূণটিকে রক্ষা করতে তন্ত্র-মন্ত্র, তুক-তাকের যে কত ব্যবস্থাই করতে হয়েচে তা একটু হিসেব করলেই বুঝতে পারা যায়। একদিকে মামদোদের উৎপাতে ইসলামী মতে মাদুলী কবচ—অন্যদিকে বেহ্মদত্যিদের দাবড়ানিতে হিন্দুমতে শান্তিস্বস্ত্যয়ন, আবার আর একদিকে Evi Dovilদের ভরভসানিতে ইসাই মতে ক্রসধারণ। বর্ণিত ত্র্যহস্পর্শ যোগে মন্ত্রী-সভার মন্ত্রণাপাঠটি যে ভূষণ্ডীর মাঠে পরিণত হয়েছে সেকথা সহজে অনুমেয় (laughter)।

এদিকে কিন্তু তেটানায় পড়ে জাতকের জন্ম প্রত্যাশিত কালে না হয়ে যে সময়ে হয়েছে, সেই জন্মকালীন গ্রহনক্ষত্রের সঞ্চার গণনায় দেখা যায় তখন গণ্ডযোগের সমাবেশ। গণ্ডযোগে জন্ম সম্বন্ধে জ্যোতিষশাস্ত্র বলে,—

"গণ্ডযোগে জন্ম নিলে, সে হয় মা-খেকো ছেলে।" কাজেই আমাদের জাতক বর্ত্তমান বিলটি মাতৃহন্তারক বা মাতৃবিদ্বেষী না হয়ে পারে না। গণনার ফলাফল কতদূর অভ্রান্ত তার প্রকৃষ্ট প্রমাণ আমরা হাতে হাতে দেখতে পাচ্চি। বিলটির জন্ম কৃষি হ'তে,—কৃষি তার জন্ম দাত্রী। কিন্তু সবেমাত্র গর্ভাধান হতে না হতেই জাতক ঘোষণা করেচে—কৃষির সঙ্গে আমার কোন সম্পর্ক রাখতে চাই না। তার লালনপালন-রক্ষণাবেক্ষণ সংক্রান্ত সকল কথাই অসহ্য —বিধিবহির্ভূত। (Rai HARENDRANATH CHAWDHURI: সাধু, সাধু!) আমার শ্রদ্ধেয় বন্ধু শশাঙ্ক সান্যালের amendment ছিল যে, কৃষি আয়করের টাকাটা কৃষির উন্নতির জন্যই ব্যয় করা হোক—সেটাকে অগ্রাহ্য করায় এই বিলটি বাংলা দেশের পক্ষে যে ক্ষতিকারক হবে—সে বিষয়ে সকলকে সাবধান করে দিয়ে আমি আমার আসন গ্রহণ করছি।

Mr. ATUL CHANDRA SEN: Mr. Deputy Speaker, Sir, as I have already observed while opposing the introduction of the Bill, personally I do not feel inclined to oppose an income-tax measure generally. I am of opinion that income-tax is the most equitable of all taxes. While all other incomes are taxed, there is no earthly reason why agricultural income should go free. I maintain that it is liable to taxation. I only wish the Government had not chosen this moment when a hurricane of events is sweeping India and the Far East which are having their repercussions in Bengal, when Bengal is passing through a crisis, when Bengal is struggling in the grip of famine, scarcity and pestilence, and when still worse days are staring Bengal in the face, for the introduction of a measure which, however equitable it may be, is bound in the transition period to cause serious dislocation in the economic life of the Province. Again the Government having once decided and determined to introduce a measure like this ought to have taken particular care to see that the Bill be of a flawless and faultless character. But to our misfortune the Government have done nothing of the kind. If I am asked to characterise the Bill in five or six words, I would say that it is a most atrocious piece of legislation. You would remember, Sir, how we on this side of the House have for the past few days of the debate offered our criticisms, often very helpful and constructive, to the Bill. But the Government have proved impervious to reasoning as they feel confident to carry the Bill as it is by sheer force of numbers. They have resisted the Opposition on all points and all fronts. You, Sir, certainly do not expect me to recapitulate all the arguments and all the points. I would content myself with mentioning only one point which created some heat on the floor of the House—a point which shows the mind of the Government in this matter. I refer to the clause that makes an invidious distinction between the European and Indian tea planters in the matter of paying taxes to the Government. You would remember, Sir, how with regard to this clause we openly and unequivocally charged Government with capitulation to Clive Street for selfish political ends. We accused them of having sold Bengal to Clive Street for thirty votes. We maintain that position today in spite of the faltering statement made by the Hon'ble the Finance Minister. I only wish the accused pleaded guilty instead of making a face-saving unbelievable statement.

I may leave the Hon'ble Finance Minister at that. Let me now turn to his accomplices, I mean the European group, the Clive Street group in the House. You remember, Sir, that my honourable and esteemed friend, Mr. Stark, speaking on behalf of the European group, made a stout defence of the clause in question. He talked of double taxation, reciprocity, *quid pro quo*, and all those economic jargons which have no practical application to this case. I wonder how the question of reciprocity comes in. We propose to tax incomes made here in this country. We do not propose to tax incomes made there in the United Kingdom. I cannot honestly envisage nor can, I am sure, my honourable friend envisage a situation in which, the circumstances under which and the time when we Indians would earn similar incomes in Great Britain when the Government of the United Kingdom would feel called upon to give up a similar relief in return for

the relief claimed today on behalf of the European Party in this House. Why then invoke an imaginary situation for the attainment of selfish ends today? That cannot deceive yourselves and that cannot deceive us.

Now, Sir, speaking of the European Group with reference to certain remarks made by Mr. Stark the other day I feel tempted to make some general observations which have a bearing on the question at issue. Of late we have observed very interesting phenomenon in hypocritical diplomacy. It is being dinned into our ears that Messrs. Churchill, Amery and Company in Great Britain and Messrs. Stark, Walker and Company here are proud of India's honour and are anxious to serve India. So far as we are concerned we are prepared to extend our welcome to one and all from wherever they come if they sincerely desire to serve India. But we cannot, we shall not and we must not reconcile ourselves to those who come to exploit us economically and rule us politically. This economic and political exploitation must stop. Are Mr. Stark and his friends prepared to help us to gain this position? Are Mr. Stark and his friends prepared to call themselves Indians, to regard themselves as Indians, to feel as Indians and to act as Indians? If they are, they are our friends and brothers and will receive the traditional Indian hospitality. If they are not, they are foreigners to us and must be treated as such. Whether they are foreigners or whether they are Indians they can at the most claim equal citizenship rights with the children of the soil. They cannot expect concessions and favour as they seemed to claim in making the speech which Mr. Stark made the other day.

Now, Sir, before I conclude I would make only a few observations more. Apart from the question whether this tax is equitable or not, when the Government ask the people to pay they must produce a clean slate. We are not satisfied that there is not much of jobbery, nepotism and dishonesty and frittering of public money in the Government circles. Their past record is unclean. They have been inconsiderate in cases which demanded better consideration. They have been niggardly particularly with regard to the claims of the security prisoners. The Hon'ble Mr. Tulsi Chandra Goswami, our ex-Swarajist friend often speaks of political prisoners and the great things which he and the Government have done for them. He is a good and an honourable gentleman! He talks of loading the Opposition by releasing some political prisoners from jail and of granting suitable allowances to others, but does he forget how many more are yet in jail and how their people outside are terribly suffering privations? Does he know that political prisoners for whom he sheds crocodile tears are dying inch by inch in jails for want of proper medical treatment? Does he remember one gentleman, Babu Kedareswar Sen Gupta, who is detained in the Presidency Jail, who has been suffering from——

Mr. DEPUTY SPEAKER: Mr. Sen, all this is beside the point.

Mr. ATUL CHANDRA SEN: No Sir, I am replying to the statement which the Hon'ble the Finance Minister made in connection with this Bill. In refutation of that statement I ask, does he remember Babu Kedareswar Sen Gupta, a security prisoner in the Presidency Jail, who has been suffering for the last 15 years or more from intestinal T. B.? When he was arrested he was more dead than alive and had to be carried on a stretcher.

He was only recently taken to the Medical College for treatment where the doctor examined him and prescribed some medicines. It was refused by the Government on the ground that the schedule rate of expenditure granted to political prisoners did not permit it. So this dying man behind prison bars has got to go without medical treatment. This is one of the many cases of this kind. Still Mr. Goswami says that he has done this, that and other things, for political prisoners. I hear Mr. Goswami say that Kedar Babu's case is not true. If what Mr. Goswami says is true, let him answer the question that I sent to the Hon'ble Home Minister asking about the health of Babu Kedareswar Sen Gupta as a short-notice question. Unfortunately the Government have not thought it fit to reply though more than two months have elapsed since the question was sent. Sir, it is not merely from a sense of passion that I am raising this question. In these days one must have sobriety, one must make a statement with a full sense of responsibility. So far as I am concerned I am making this statement with the fullest sense of responsibility. I repeat that Government in spite of their tall talk and big promises have failed enormously in redeeming the promises they made in regard to security prisoners.

With these words I record my ephatic protest, my emphatic condemnation of this Bill

Maulvi ABU HOSSAIN SARKAR: Mr. Deputy Speaker: I rise to oppose the Agricultural Income-tax Bill on its third reading. I must say at the very outset that our Krishak Proja Party supports the principle of taxing the agricultural income Our leader, Mr Shamsuddin Ahmed, in the beginning of the second reading of the Bill formulated some points on the fulfilment of which we were ready to support this measure. But after the conclusion of the debate on the Bill itself we find that none of the issues raised by our leader was attended to or observed by the party in power who are conducting the Bill The question that troubles us very much now is whether this is the proper time for passing a taxation measure like the Agricultural Income-tax Bill. The second point which agitates us very much is whether the Ministry has got any right, moral, political or any other, to pass a taxation measure and take away good money from its population. So far as the first point is concerned, I submit that this is not a very opportune moment as the country is still passing through a severe famine. No doubt the position has eased a little in 1944, but I seriously contend that the people have not yet recovered from the shock they received in 1943.

At present even in some of the districts rice is selling at the rate of Rs. 27 per maund and in some of the districts the blackmarket is the only market for rice. Now, if we consider the price of other commodities on which human life has to depend, we see that most of the necessaries of life are selling at rates which could not have been conceived of in normal times. *Masur dal* which is one of the principal diets of Bengal has risen in price by about 380 per cent. compared with the price prevalent in the year 1940 or 1941. Soft coke has risen in price by 200 per cent.; eggs by 357 per cent.; fish by 232 per cent.; meat by 200 per cent.; mustard oil by 333 per cent.; cocoanut oil by 453 per cent.; stationery goods generally by 800 per cent.; and pencil by 1,500 per cent. in comparison

with the price prevailing in 1941. May I now very seriously ask the Hon'ble the Finance Minister whether this is the proper time for getting this taxation measure passed in our country? Again, looking into another aspect of the thing the House will be convinced that this is also not the proper time. In answer to a question put by me yesterday, one of the Hon'ble Ministers admitted that more than one-half of the districts of Bengal have got destitute camps and near about a lakh of people are living there. Sir, a portion of the population has been discharged but they are also without any means of livelihood. The rehabilitation question is looming large in the minds of the Government and yet Government has not yet found out any proper scheme to make these people useful citizens. Therefore, I very humbly submit that Government should have thought twice before this kind of measure was brought by them before the House. The plea of the Government is that their budget is a deficit budget but may I ask whether a deficit budget is the only ground on which this taxation measure is sought to be introduced? Sir, this morning's papers publish a substance of the Budget as has been presented in the House of Commons in England. That country is in war and they are waging a total war and their budget has a deficit of 2,832 million sterling. But in spite of that huge deficit the Government there are not taxing their people in these hard days. They are making up the deficit by borrowing. If that is the principle adopted in England, then why is it that a different principle is being followed here when people are suffering from the effects of a severe famine? Again, Sir, who is responsible for this famine? I very strongly contend, Sir, that it is this Ministry which is partly, if not wholly, responsible for this uncalled for famine. This Ministry failed to take proper steps in the very beginning. By their repeated assurances and repeated statements they created a false sense of security in the country that Bengal was not a deficit province so far as foodgrains were concerned. But when the famine did actually come, these gentlemen found themselves unprepared to cope with the terrible situation. Both men and money were simply wasted and on a rough calculation about five million people died of starvation. In the midst of this famine, no doubt, Government began to purchase foodgrains inside and outside the province but unfortunately a very good portion of those foodgrains remained undistributed. As an illustration I may cite the case of Jessore where several thousand maunds of paddy and rice lay on the platform without being transported to other areas or without being distributed in the locality. On the 30th November last 32,000 maunds of rice and paddy lay in the godowns of the district of Rangpur while about 50,000 people died of starvation in that district and Government could not distribute the foodgrains purchased with public money and deposited in public godowns in the district. Even after this wastage, mishandling and mismanagement of the finance of this province Government has come forward with the plea that their budget is a deficit one and that therefore the people should be taxed. I say that this demand on the part of the Government is frivolous. This reminds me of a story prevalent in our country of a young man who after murdering his own parents appeared before the neighbours for alms presenting himself to them as an orphan. The position of the Government of Bengal is not better than that.

Sir, my next point is that this Ministry has no right to take the good money of the people. Sir, this Ministry did not come into existence by the will of the people. They were ushered into power by the then Governor of the province and since then they are maintaining their existence by means which are questionable. To cite a few cases some of the members of the Opposition were taken over to the other side by means which I must say are quite objectionable in political life. Take for instance the case of Khan Sahib Hatemali Jamadar. The manner in which he was taken over from the Opposition to the Government side has been commented upon by the Chief Justice of the High Court, a report of which has been published in the newspapers. Another case is that of Maulvi Idris Ahmed Mian who has very recently gone over to the other side. He was told that the Government grant to the Adina college with which he is intimately connected would be stopped unless he would support the present Government. Another case of a similar nature is that of Maulvi Abdul Hamid Shah. It is reported that there was a chance of his being prosecuted for an alleged technical offence but by giving him some sort of a promise he was won over to the other side. As regards Alhadj Giasuddin Ahmed Chaudhury who has recently been taken over, it is reported that he is a co-sharer of a property with a gentleman who belongs to the present Cabinet and some of his other co-sharers are the supporters of the present Government. These co-sharers refused to pay their share of the revenue and made regular defaults so that the whole property may be sold. Under that pressure that gentleman had to go over to the other side. It is a very big property——

Mr. DEPUTY SPEAKER: I think, Mr. Sarkar, you are going beside the point. You are certainly entitled to criticise the policy of Government in connection with the third reading of a taxation measure but you cannot refer to these matters which are all irrelevant.

Maulvi ABU HOSSAIN SARKAR: Sir, my point is that this Government which adopts such questionable methods has no right, legal or moral, to take away the good money of the people, and that point I am illustrating by citing examples.

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. I think once for all the matter should be made perfectly clear. I am afraid——

Mr. DEPUTY SPEAKER: What is your point of order?

Mr. SASANKA SEKHAR SANYAL: I am afraid, Sir, both yourself and the Hon'ble Mr. Speaker suffer from misconception about the scope of the third reading particularly of a Finance Bill. A Finance Bill raises a question not only as to the purpose for which money is sought, but it also raises a question as to the character and dependability of the Government which is seeking for this additional fund. In that view of the matter, the entire field is left open to the Opposition to comment and criticize.

Mr. DEPUTY SPEAKER: Mr. Sanyal, you are beside the point. This is no point of order. I have already said that the Opposition is entitled to discuss the general policy of the Government when a Finance Bill is under discussion. I was only pointing out to Mr. Sarkar that he was persistently going on with the same subject without coming to his point.

Mr. ABU HOSSAIN SARKAR: Mr. Deputy Speaker, perhaps you are aware of the fact that I am a practising lawyer and I can make out a case.

Then, Sir, it is also a practice with the Government of the day that Opposition members holding honorary posts here and there are being driven out by coercion so that they may.....(A MEMBER FROM THE COALITION PARTY: Your Government also did it.) Yes, our Government removed some members for inefficiency and mismanagement and not for anything else. (DR. ABDUL MOTALEB MALIK: What about the Rangpur District Board?) Yes, you are going to remove the Chairman of the Rangpur District Board only to make room for one of your own members. (A MEMBER FROM THE COALITION PARTY: What about the Faridpur District Board?) That was for mismanagement and inefficiency.

Now, Sir, if the list of contractors who are working on the Damodar *bund* and other places be analysed, a thing of staggering nature will come out. Wives, children, brothers-in-law, sisters-in-law and even neighbours of Ministers and the members supporting the Government shine there as contractors whether in *benami* or in স্বনামী I do not know. In some cases, Sir, the agency of salt, of sugar, of coal, of kerosene and of other necessaries of life is being freely distributed to the members of the Government Party in exchange of votes in this Legislature. It is a matter of great regret, it is a matter of great shame and it is a matter of great sorrow that while our people are suffering for want of these commodities, for exchange of votes these commodities are being distributed to the members so that they may make money by selling the goods in the black-market. In fact, Sir, the few crores of rupees that have been provided for the rehabilitation of the country are being freely utilised by the present Ministry to capture votes and put in power..... .(MR. SASANKA SEKHAR SANYAL: For habilitation of parties!) Yes, exactly for habilitation of their party.

Sir, companies are coming into existence overnight and if a gentleman be a member of the Government Party, he becomes a shareholder without paying anything. Dividends are being distributed to these members who did not contribute even a single farthing to the particular companies. Government contracts and even the Government of India contracts through the influence of the members of the Cabinet are being distributed to the members who support this Government. If any gentleman wants any name, I can supply a full list of them if time permits.

Now, Sir, there are even some instances where outrage on women of our country is being suppressed so that members of the present Coalition Party may be with the Government.

Sir, another aspect of the thing is that this Ministry has betrayed the cause of the agriculturists of the country. At the time of fixing the minimum and maximum price of jute, the members of the Cabinet look more to the interests of the companies that come from outside this country. The world policy is this that when the foodgrains sell at a price nearly equal to the price of the money commodity of the country, the position is a famine position. But here in this country the highest price of jute has been fixed at Rs. 17 while rice is being sold at near about double the price. Sir, if this is not betrayal of the cause of agriculture of the country, I say nothing can be called betrayal.

Then again, Sir, this measure has been brought before this House to sabotage the recommendations of the Floud Commission. The Floud Commission categorically suggested that this agricultural income-tax should be imposed as an interim measure and that if it is imposed at all, the money derived from this tax should be utilised for the improvement of agriculture or ear-marked for agriculture Government have cast to the winds both these recommendations of the Floud Commission. When the last Ministry was in power, I found some members of the present Government crying hoarse for abolition of landlordism in Bengal. Now, when they have come to power, they have quickly forgotten that thing. The opinion of the Floud Commission definitely was that if the Government do not like to buy the interests of the landlords, alternatively they may have this agricultural income-tax. From the refusal of Government to ear-mark the money or give a clear indication that this is an interim tax, the natural presumption is that to sabotage the recommendations of the Floud Commission this measure has been brought and there is no intention on the part of the Government to give effect to the recommendations of the Floud Commission. Several lakhs of money have been wasted.

Sir, great fuss was made when the League Party was in power last time. The Commission was appointed, the report came and Mr. Gurner was again appointed to examine the recommendations. Everything was prepared but when the time came, they failed and the alternative method of imposing agricultural income-tax was taken recourse to.

Again, Sir, the exemption of Europeans for their certain interests from the operation of this Act is another heinous thing which this Government are doing (Mr. A. F. Stark: Question) Yes, you may question several times, but the fact is there. The position taken by the Hon'ble the Finance Minister is this. He is accepting the amendment embodying section 46A on the ground of future reciprocity, but may I remind him that sections 297 and 298 of the Government of India Act, 1935, was introduced with the hope of reciprocity. Section 297 deals with imports and section 298 deals with acquiring property within the limits of any Province by any person coming from outside it. May I now seriously ask him what is the result? The spirit prevailing in the Round Table Conference was that if reciprocity was observed by Indians, people of England or dominions would reciprocate. But what do we get. Many years have passed. We are still getting the Pegging Act of South Africa. Australians are cutting down the length of their army for want of recruits but they are still not allowing our people to live in. No Asiatics were ever allowed to have a domicile in any land of Australia though an Australian was foisted as a Governor on our Province. Again I submit that mind which has got Imperial tinge cannot reciprocate with any country which is a colony or a subordinate. Take the case of Americans now. They have come here and are enjoying the hospitality of Bengal. It is to their own interest to cut the power of Japan. We have received them, but still we do not get a domicile in America. Agitation, of course, is now on foot to allow seventy-five Indians yearly in the United States. I do not know what will be the fate of that agitation, but the broad fact is that wherever there is white skin, no black or brown skin will be allowed. This is the reciprocity we get.

After this, will the Hon'ble Minister say that still he hopes to have reciprocity now or in the near future? He is a widely travelled man and I think he has got European education too. Has he ever seen anywhere equal treatment meted out to the men of our country by the white race? Does he not know that even at the present time within the bounds of our country in the Planters' Club at Darjeeling Indians are not allowed as members unless they attain certain status in life? In America it is reported that they wrote out openly that Chinese and dogs were not allowed in a park where Europeans used to take fresh air. Even here in Calcutta when the Corporation was under European control, in urinals we found it written that these would be used by Europeans only. It was only when the Corporation came to the hands of the Congresswallas, that they did away with that discrimination. We heard in our younger days that Red Road was monopolised by the Europeans and Indians were not allowed to set their foot on that Road.

Mr. DEPUTY SPEAKER: How long will you take to finish?

Maulvi ABU HOSSAIN SARKAR: Only a few more minutes.

A certain portion of Eden Garden was reserved for European ladies and gentlemen and Indians were not allowed there. This discrimination is now gone. May I now ask the Hon'ble the Finance Minister whether he still expects reciprocity from these hardened Imperialists?

Another matter should also be considered. It is said that the financial difficulty of the Government of Bengal is due to the war. But who brought the war to this country? The Europeans are solely responsible. This is their Imperialist war. They have brought these Africans, Americans and all other people to this country. They should have borne the largest share of the money which the Government require. Instead of burdening those gentlemen, the Hon'ble the Finance Minister is exempting them from the operation of this tax. Nice work indeed! Posterity will remember the Hon'ble Minister for this act of his.

Those gentlemen who belong to the Muslim League were in power at another time. Every time they came in power they pleaded a deficit Budget. In their first regime they imposed on this country their finance tax, their sales tax and their raw jute tax. Good amounts of money are being collected every year, and this time the sales tax is doubled, but what is the result? They are taxing and taxing the people on the very ground of deficit Budget, and we thought that they would be able to make their Budget square, but instead of that we are getting famine, pestilence, epidemic, deaths and everything. This time also they come with the same old plea that their Budget is deficit. They have created a bottomless pit by mishandling and mismanagement. Why will this poor country be made to pay their good money to be thrown into this bottomless pit? They have mismanaged the finances, they have killed several millions of people for mismanagement, and the remaining portion of the population who are still lingering between life and death will be relieved of their life if this kind of taxation measure is passed into law and taxes are exacted from these unfortunate people of this country. I again very seriously request the members of the present Government party to consider it very seriously

whether they will impose this taxation on the country. Bengal, I think, will not forgive that this day in the midst of a severe devastating famine a particular party with the name of the Muslim League, coming through the vote of the general public, has imposed a severe taxation which practically takes away the remaining portion of the people subsisting even after the present devastating famine.

With these words, Sir, I very seriously oppose the passing of this Bill.

(At this stage the House was adjourned for fifteen minutes for prayer.)

(After adjournment.)

Enquiry into the closing down of cloth market in Burra Bazar.

Dr. NALINAKSHA SANYAL: Mr. Deputy Speaker, Sir, before the normal business of the House is taken up to-day, in the afternoon, may I through you enquire what has happened in Burra Bazar in the cloth market which has resulted in a peremptory stoppage of all cloth stores, particularly of wholesalers, leading to a complete stoppage of business and despatch of textiles to the mofussil? I am afraid that it would lead to a serious repercussion and famine in cloth in the rural areas. It is understood that this is the result of some highhanded and arbitrary action taken by the local Police against a number of firms on the allegation that they are having something done against certain orders under the Defence of India Rules. The matter requires urgent and immediate enquiry and disposal. May I through you ask if Government is in a position to give us some idea of what has happened and is likely to happen in Burra Bazar?

Mr. DEPUTY SPEAKER: I am sorry I have no information. The Hon'ble Home Minister is not here. I will enquire and let you know later on.

Khan Bahadur MOHAMMED ALI: Sir, this matter will be looked into and the House will be informed tomorrow.

Mr. DEPUTY SPEAKER: To morrow?

Khan Bahadur MOHAMMED ALI: I mean next meeting day.

The Bengal Agricultural Income-tax Bill, 1944.

Maulvi IDRIS AHMED MIA: মাননীয় ডেপুটি স্পীকার মহোদয়, যারা আমাকে ভাল কোরে জানে না তাদের পাশবের আঘাত আমি অম্লান বদনে সহ্য করতে রাজি আছি। কিন্তু আমার বন্ধু মিঃ আবু হোসেন সরকার আমাকে ভাল রকমই জানেন। আমরা একই কলেজে ৪ বৎসর পড়েছি, একই সঙ্গে বি-এ পাশ করেছি। তাই তিনি আমাকে খুব ভালভাবেই জানেন; তিনি আজ আমাকে একটু আক্রমণ করেছেন। (Maulvi ABDUL WAHED: আক্রমণ মোটেই করেন নাই, সত্য কথাই বলেছেন।) (Dr. NALINAKSHA SANYAL: আপনি যে আপনার ফজলুল হক কলেজের জন্য সাহায্যপ্রার্থী ছিলেন, একথা সত্য কি না?) আপনারা দয়া কোরে আমার বক্তব্যটা শুনুন; আপনাদের Opposition দলকে যথেষ্ট time দেওয়া হয়, আপনারা অনেক কিছুই যখন বলে থাকেন তা আমরা স্থিরভাবে শুনি, এখন একবার ভাল কোরে আমার কথাটা আপনারা শুনুন। (Dr. SANYAL: আমরা তো কাণ পেতেই রয়েছি, বলুন না।) Dr. Sanyal, আমি আশা করি আপনি বার বার আমাকে বিরক্ত করবেন না। আমার কথা এই যে, ফজলুল হক আদিনা কলেজ ১৯৪০ সন থেকে কলিকাতা বিশ্ববিদ্যালয় কর্তৃক

মঞ্জুরিপ্রাপ্ত হয়, এবং প্রতিবৎসরেই ছেলেরা পাশ করে আসছে। ১৯৪৩ সনের জুলাই মাসে কলেজের শিক্ষকেরা আমার রাজনৈতিক কয়েকটি বন্ধুর ষড়যন্ত্রে পড়ে [illegible] হঠাৎ মালদহ সহরে নিয়ে যাবার চেষ্টা করে। সে একটা রাতারাতি পুকুর চুরির ব্যাপার। (Dr. NALINAKSHA SANYAL: সে গল্প আপনি আমাদের আগেও একদিন শুনিয়েছেন, আর বলে দরকার কি?) তারপর আগষ্ট, সেপ্টেম্বর, অক্টোবর, নভেম্বর ও ডিসেম্বর মাস পার হয়ে গেল, গত ১৫ই জানুয়ারী তারিখে কলিকাতা বিশ্ববিদ্যালয় একটা decision দিলেন যে, যারা ঐ ঘৃণিত কাজটি করেছে তারা ভয়ঙ্কর বেআইনি ও অন্যায় করেছে। কিন্তু ৭ মাস পরে ঐ কলেজ সম্বন্ধে একটা final decision বা সিদ্ধান্ত করাতে কলেজটার বহু ক্ষতি হয়েছে, এত ক্ষতি সত্ত্বেও প্রায় ৪০টি ছেলে এবার I.A. পরীক্ষা দিয়েছে। একটা মামুলি ধরণের পরিকল্পনা নিয়ে এই কলেজ করা হয় নাই। আমরা এই কলেজে শুধু কেরাণী তৈরী করিবার জন্যই করি নাই। এখানে যাহাতে Agriculture এবং Industry শিক্ষা হয় এবং সেই উদ্দেশ্যে যেসব গরীব ছেলে নিজের হাতে কাজ করতে চায় প্রায় সেই সব গরীব ছেলেদের আমরা কলেজে ভর্ত্তি করে থাকি। এবং কৃষি ও শিল্প শিক্ষা যাতে আরো big scaleএ করা যায়—তার চেষ্টা আমরা বরাবর করে আসছি এবং আমাদের এসেমব্লির মেম্বর খান বাহাদুর সৈয়দ মহাম্মদ সিদ্দিক, বি-এস-সি, এম-বি, এম-এল-এ সাহেবের স্ত্রী, মালদহের শশহাজারি ষ্টেটের মোতয়াল্লি বেগম শামসুন্নেহার সাহেবা এই কলেজে বিনা খাজনায় তিন শত বিঘা জমি ও মাছের চাষ আবাদ জন্য ১৩টি পুষ্করিণী দিয়েছেন। বরাবরই কথা আছে এবং এখনও আমরা চেষ্টা করছি যুদ্ধের পরে সেখানে কলেজ যাতে নিয়ে যেতে পারি। এই collegeএ গভর্ণমেণ্ট grant-in-aid মাত্র এক বৎসর দিয়েছেন অথচ কলেজটা হয়েছে এই ৪ বৎসর যাবৎ। এর পরে ১৯৪৩ সালের জুলাই থেকে grant-in-aid দেওয়ার কথা ঠিক, এমন সময় বিপক্ষ দল কলেজের সর্ব্বনাশ করবার জন্য গোলমাল বাধিয়ে তুলল।

যাক, এখন আমাদের কলেজটাতে গোলমাল হবার পর নিষ্পত্তিটা কতদিন পরে কি ভাবে হয়েছে—সেইটা আপনারা একটু শুনেছেন কিন্তু সেই গোলমাল নিষ্পত্তি করাব জন্য আমাকে যে কত বেগ পেতে হয়েছে, কত ঘোরাঘুরি করতে হয়েছে—সে কথা বিস্তারিত বলতে গেলে সময়ে কুলাবে না। কলিকাতা বিশ্ববিদ্যালয় যে কয়জন লোকের হাতের মুঠোর মধ্যে রয়েছে সেটা আমি এখানে ব্যক্ত করিতে চাই না। যদিও বাংলা দেশে যতগুলি কলেজ আছে তার মধ্যে মাত্র ৪টা কলেজ মুসলমানদের পরিচালিত, তবুও আমাদের বড ভাই হিন্দুদের পরিচালিত বিশ্ববিদ্যালয়ের কাছ থেকে যতটুকু সাহায্য পাওয়া উচিত তা পাওয়া যায় না। যে কলেজটাকে বে-[illegible] স্থানান্তরিত করা হয়েছিল ৭ মাস ধরে সেই কলেজটার সম্বন্ধে একটাও decision না দিয়ে কলেজটা যাতে লুপ্ত হয়ে যায়—আমি বলতে চাই—তারই চেষ্টা চলেছিল। গোলমাল হলো July মাসে। University Inspector গিয়ে visit করে এলেন আগষ্ট মাসে আর তার সিদ্ধান্ত হলো ৬ মাস পরে। এর চেয়ে দুঃখের বিষয় আর কি হতে পারে? এ অবস্থায় আমার বন্ধুদের সঙ্গে কি করে বন্ধুত্ব রাখা চল্‌তে পারে? আমি আর এসব কথা বেশী বলে সময় নষ্ট করতে——

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. My honourable friend is speaking neither on the main motion nor on the Government policy. I am afraid, he is entirely out of order.

Mr. DEPUTY SPEAKER: He is speaking by way of personal explanation.

Maulvi IDRIS AHMED MIA: মাননীয় ডেপুটী স্পীকার মহোদয়, মিঃ সান্যাল যে point of order তুলেছেন তার ভিতর উনি যেভাবে কথা বলেছেন তাতে বোঝা যায় বিষয়টা উনি চাপা দিতে চান। Mr. Sanyal এখনো Deputy Speaker হন নাই, যখন হবেন তখন সেটা করবেন। যাক, আমি বলতে চাই—বাংলা দেশে যতদিন হিন্দু এবং মুসলমানের প্রকৃত ভ্রাতৃভাব না হবে, একে অন্যের প্রতি ভাইয়ের মতন ব্যবহার না করবে, এবং বড় ভাই হিন্দুরা এতদিন যেসব privilege right বোলে ভোগ করে এসেছেন, যতদিন না সেগুলির কতকাংশ ছোট ভাই মুসলমানদের জন্য ছেড়ে দেবেন ততদিন উভয়ের মধ্যে বন্ধুত্ব হতে পারে না। অসমান বন্ধুত্ব সম্বন্ধে এখানে আমার হাতী ও খরগোসের গল্পটা মনে পড়ে—একটা বনে একদিকে সিংহ, ব্যাঘ্র ও গণ্ডার প্রভৃতির মধ্যে ও অন্যদলে হাতী, ঘোড়া, মহিষ প্রভৃতির ঝগড়া বেঁধে গেল। (Voice and interruption.) খরগোস বেচারা কোন দিকে যায়? সে হাতীর কাছে গিয়ে বলল, আমায় দলে নিন। আমি উপকার করব। হাতী হাসল। বলল, তুমি কি উপকার করবে? খরগোস বলল, কেন দৌড়ে গিয়ে শত্রুদের দলের আগমনের খবর আপনাকে জানাব। হাতী, খরগোসকে দলে নিয়ে নিজের কাণের মধ্যে স্থান দিল। দরকারমত কাণ থেকে বের করে দেওয়া হত। বেচারা খরগোস দৌড়ে শত্রুদের দলের খবর দিত। সময়মত খবর পাওয়ার জন্য খরগোসের কল্যাণে হাতীদের জয় হ'ল। বনে পুর্ববৎ সন্ধি হয়ে গেল। খরগোস তখন হাতীর কাণ থেকে বের হয়ে যেতে চায়। হাতী বলল, তার চেয়ে তুমি বরাবরই আমার কাণে থাক, কেন না আমাদের জয় তোমার জন্যই। খরগোস জোড়হাতে বলিল, হাতীরাজ মাপ করবেন। কাণের মধ্যে থাকা মানে জেলে থাকা। তারপর আপনার শুঁড়ের সাহায্যে ভিতর বাহির হওয়া সেও আধমরার ব্যাপার। আর আপনার ফরমাস মত দৌড় ও খবরাদি জানিয়া তাহা পৌঁছান তাহাও কম কষ্টকর নহে। অথচ আপনার প্রতি আমার ফরমাস করিবার কিছুই নাই। ফরমাস থাকিলেই শুনে কে? বর্তমানে অনেক ক্ষেত্রে হিন্দুদের সঙ্গে মুসলমানদের বন্ধুত্ব ঐরূপ ধরণের। আমি হিন্দু বন্ধুদের সঙ্গে অনেক দিন একত্রে কাজ করেছি, বন্ধুত্ব করেছি, মুসলীম লীগের নামমাত্র মেম্বর পর্য্যন্ত আমি হয়েছিলাম। কিন্তু দেখেছি—আমাদের বড় ভাই হিন্দুরা যে সমস্ত privilegeকে right বলে মনে করেন, সেগুলি ছোট ভাই আমাদের একটুকু ছেড়ে দেবার কথা ভুলেও মনে করেন না। তার প্রত্যক্ষ প্রমাণ ঐ Universityর সিদ্ধান্ত করার ব্যাপারেই আমি পেয়েছি। সেজন্য ৭ মাস ধরে আমি কত ঘোরাফেরা যে করেছি—আমার বন্ধু ডাঃ শ্যামা-প্রসাদ মুখার্জির বাড়ীতে, বিশ্ববিদ্যালয়ে ও নানাস্থানে হাটাহাটি করার দরুণ ৯৸৶০ আনায় কেনা আমার বাটা কোম্পানীর জুতা একজোড়া ছিড়ে গিয়েছিল। (Laughter.) (Mr. CHARU CHANDRA ROY: এসব কথা ধান ভানতে শিবের গীত ছাড়া আর কিছুই নয়।) আমার কথা কিছুমাত্র অবান্তর নয়। যে সব কথা আপনাদের দল থেকে আমার বিরুদ্ধে বলা হয়েছে সেগুলি clear করা আমার কর্ত্তব্য। ২৯শে মার্চ পর্য্যন্ত আমি Oppositionএ ছিলাম। ওঁদের সঙ্গে দুভিক্ষের বিষয়ে ভোট দিয়েছি। কিন্তু আমি গভর্ণমেণ্ট পার্টির মেম্বার ছিলাম। আমার জেলা নানা দিক দিয়া ছয় বৎসর বিশেষভাবে শিক্ষায় একেবারে পশ্চাৎপদ; সুতরাং গভর্ণমেণ্ট পার্টিতে যোগ দিয়ে আমার অনুন্নত জেলার জন্য যাহা কিছু করিতে পারা সম্ভব তজ্জন্য এবং এখন যেহেতু Secondary Education Bill এবং আরো কতকগুলি Bill আসছে যার জন্য আমি Oppositionএর সঙ্গে ভোট দিতে পারি না, দেওয়া ঠিক নয়। মালদহ ডিষ্ট্রীক্ট বোর্ডের ইলেকশনের সময় চেয়ারম্যান হবার জন্য আমার কোন বন্ধু ১০ হাজার টাকা কলেজের চাঁদা স্বরূপ offer করেছিলেন—তা কেন গ্রহণ করি নাই একথা মালদহবাসী সকলেই জানেন। এখন আপনারা ধরে নিতে পারেন যে আমি কলেজ স্কুলের টাকার জন্য এদলে আসি নাই।

Mr. ATUL KRISHNA GHOSE: On a point of order, Sir. I would like to know from you, Sir, whether you as Deputy Speaker of the House will allow the speaker to lower the standard of the debate to such a level as to bring out serious charges of bribery and corruption?

Mr. DEPUTY SPEAKER: Mr. Ghose, I was hearing with interest the speech of the honourable member and I was expecting that he would be coming to his point very soon.

Maulvi IDRIS AHMED MIA ! Sir, এই সমস্ত কথা—

Mr. A. M. A. ZAMAN: On a point of order, Sir. আমি জানতে চাই ...শে মার্চ তারিখে রাত্রে একখানা চেক লিখে ফজলুর রহমান যে ওর হাতে দিয়েছিলেন তাতে কি ছিল ?

Mr. DEPUTY SPEAKER: That is no point of order. Mr. Idris Ahmed, I think you are supporting the motion of the Hon'ble Minister, but you have not spoken anything up till now about the motion. Please come to the point.

Maulvi IDRIS AHMED MIA: Mr. Zaman যে কথাটা বল্লেন সে সম্বন্ধে আমি জানাতে চাই যে মিঃ জামান যদি এ বিষয়টা প্রমাণ করতে পারেন যে আমি মিঃ ফজলুর রহমানের নিকট হইতে বা গভর্ণমেণ্ট পার্টির কোন চেক নিয়েছি তাহলে আমি এই এসেমব্লির মেম্বর পদ ছেড়ে দেবো, কিন্তু ওর কি এ প্রতিজ্ঞা করবার সাহস আছে যে যদি উনি ঐ চেক লওয়া প্রমাণ করতে না পারেন তাহলে উনিও এই assemblyর membership ছেড়ে দেবেন। (VOICES FROM THE OPPOSITION BENCHES: Yes, we accept the challenge. (Maulvi ABDUL WAHED: যেটা জানা কথা, তার আবার প্রমাণের দরকার কি ?) (Noise and interruptions).

বোকাইনগরী সাহেবের জানা উচিত গভর্ণমেণ্ট বা অন্যান্য চেক গোপনীয় ব্যাপার নহে। তাহা ট্রেজারীতে প্রকাশ্যে ভাঙ্গাইয়া রসিদ দিতে হয়।

Mr. DEPUTY SPEAKER: Mr. Idris Ahmed, please do not repeat your argument. You have said enough by way of personal explanation. You come to this Bill.

Maulvi IDRIS AHMED MIA: Sir, আমার বন্ধু মিঃ আবু হোসেন সরকার এখানে একটা অবান্তর কথা নিয়ে এসেছেন। সেই জন্য তার অবান্তর কথার উত্তরে আমারও দু' চারটা অবান্তর কথা বলতে হচ্ছে। নৈলে আমার কিছু বলবার ইচ্ছা ছিল না। আপনারা জানেন যে আমি নিজে কাগজে পত্রে কোন statement দেই নাই। কারণ মাননীয় ফজলুল হক সাহেবের কাছে ও ডাক্তার মুখার্জির কাছে আমি কলেজ স্থাপনের অনেক বিষয়ে grateful. Sir, আমাকে একটু time দিতে হবে। (Mr. A. M. A. ZAMAN: এখন বসে পড়ুন, আর Houseএর সময় নষ্ট করবেন না।) মিঃ জামান, আপনি গলাবাজি করে আমার কিছু করতে পারবেন না। আমার গলার জোর আপনার চাইতে বেশী এবং দেহের শক্তিও আপনার চেয়ে কম নয়। আমার যা কিছু বক্তব্য তা শুনতে হবে।

Mr. Deputy Speaker, Sir, আমার কলেজ সম্বন্ধে মিঃ আবু হোসেন সরকার বলেছেন যে কলেজের grant withdraw করার জন্য আমি এই পক্ষে এসেছি। এই পয়েণ্ট clear করার জন্য আমার দু' চার মিনিট লাগিবে। কারণ এ সম্বন্ধে লোকের সন্দেহ আসতে পারে, সেই জন্য আমি এই pointটা absolutely clear করতে চাই। আমার কথাটা এই যে আমাদের কলেজে গভর্ণমেণ্ট মাত্র এক বৎসরের grant দিয়াছে। চার বৎসর কলেজের জীবনের মধ্যে ঐ এক বৎসর মাসিক ৪০০৲ টাকা সাহায্য ও সামান্য discretionary ছাড়া আমরা গভর্ণমেণ্টের কাছ থেকে কোন grant পাই নাই।

দেশের লোকের কাছ থেকে অতি সামান্য চাঁদা গ্রহণ কোরে আমি কলেজ চালিয়েছি। এ কলেজ ছাড়াও আরও চারটে Institution আমি চালিয়ে আসছি—(১) ফজলুল হক Training School, (২) Maldah Shilpa School, (৩) Dadanchak High Madrasah, (৪) Dadanchak Balika High Madrasah.

১। Training Schoolটা পাঁচ বৎসর ধরে হয়েছে। এর মধ্যে মাত্র ১৬ মাস গভর্ণমেণ্টের সাহায্য পাওয়া গিয়েছে।

২। Shilpa Schoolটায় মাসিক ৭৫৲ টাকা হিসাবে গভর্ণমেণ্ট সাহায্য দিয়াছেন। গত বৎসরের সাহায্য এখনও পাওয়া যায় নাই।

৩। Balika High Madrasahয় দুই বৎসর মাসিক ৪০৲ টাকা হিসাবে এবং গত বৎসর মাসিক ৫০৲ টাকা হিসাবে মাত্র গভর্ণমেণ্ট সাহায্য ছিল। স্থানীয় হাই মাদ্রাসা ২৫ বৎসর আগে আমি স্থাপন করিয়াছিলাম। সেখান হইতে হাজারের অধিক ছেলে পড়ে মানুষ হয়েছে। তাতে বর্ত্তমান গভর্ণমেণ্টের কাছে কোন অনুগ্রহ পাওয়া যায় নাই। সেই জন্য আমাদের বিরোধী দলের বন্ধুদের বলি আপনারা না বুঝে হাতের খাড়া যার তার উপর মারবেন না। আমি আমার ক্ষুদ্র শক্তিমত নীরবে কাজ করিয়া থাকি। আমাকে কেউ লাঠি না মারিলে আমি হাতে কাউকে মারতে যাই না। আমি বলতে চাই Agricultural Income-tax Billটা যেভাবে করা হইয়াছে তা আমাদের মনের মত হয় নাই। কারণ আমি গভর্ণমেণ্ট পার্টিতে ছিলাম না; সেই জন্য আমার দায়িত্ব নাই, কিন্তু মোটামুটি কথা এই যে গভর্ণমেণ্ট দেশের মধ্যে চালাতে হলে টাকার দরকার। যাদের হাতে টাকা আছে তাদের কিছু কিছু গভর্ণমেণ্টকে সাহায্য করিতে হইবে ট্যাক্স দ্বারা। England, America প্রভৃতি দেশে অনেক ট্যাক্স লোকে গভর্ণমেণ্টকে দিয়া থাকে। যারা কৃষিকার্য্য করে তাদের উপর এতদিন কোন ট্যাক্স ধার্য্য করা হয় নাই। জমিদারদেরও এযাবৎ কোন ট্যাক্স ছিল না সুতরাং জমিদারদের উপর প্রধানতঃ ট্যাক্স করার জন্যই এই আইনের ব্যবস্থা করা হয়। জমিদারেরা এতদিন জমির ও জমিদারীর কোন improvementএর কোন চেষ্টা করেন নাই। এখন যদি agricultureএ income-tax লাগে তাহলে তার খুঁটিনাটি হিসাব রাখতে হবে যে agriculture করে কোন লাভ হয় কি না এবং গভর্ণমেণ্ট agricultural tax যদি নেন তাহলে জমিগুলিতে চাষবাস করে যাতে লাভ হয় সেই জন্য জমিদারেরা ও বড় বড় স্রোতদার লোকেরা জমির উন্নতিসাধন করতে চেষ্টা করবেন। তাছাড়া মোটামুটি যে লোকের আয় বাৎসরিক সাত হাজার টাকা হবে না তাকে ট্যাক্স দিতে হবে না। আমি ছয় বৎসর গভর্ণমেণ্ট পার্টির মেম্বর হিসাবে এখানে কাজ করেছি। আমি কখনও কাউকে spare করি নাই। এইজন্য agricultural income-tax যে রকম হওয়া উচিত ছিল সে রকম না হওয়ায় আমি প্রতিবাদ করেছি। কিন্তু একটা কথা এই যে আমাদের আমলে তো এই Billএর Draft হয়েছিল অর্থাৎ আমরা যখন ফজলুল হক সাহেবের Ministryতে ছিলাম তখনি তারা এইটা করেছিলেন। আরও আপনারা যদি ভাল suggestion দিতেন তাহলে এ বিলটা আরও ভাল হতো। ইউরোপীয়ান দলের privilege রক্ষা করতে যেয়ে বিলটা অনেক খারাপ হয়েছে। তার জন্য গভর্ণমেণ্ট কিছু দায়ী হতে পারেন, কিন্তু বেশীর ভাগ দায়ীতো আপনারাই, কারণ আপনারা যদি ভাল ভাল ব্যবস্থা সমর্থন করতেন এবং যদি বলতেন যে দেশের এই কাজে আপনাদের সঙ্গে আমরা আছি তাহলে গভর্ণমেণ্টকে ইউরোপীয়ান দলের সাহায্য নিতে না দিতে পারতেন। কিন্তু দেশের হিন্দু, মুসলমান ও আপনারা যতদিন পর্য্যন্ত উভয়ে না মিশবেন, ততদিন প্রত্যেকটী Billই এই রকম হবে। প্রত্যেক প্রদেশেই কোটি কোটি টাকা রেখেছে যুদ্ধের পরে খরচ করবার জন্য। আমাদের তো টাকা

নাই, টাকা কিছুই নাই, এরূপ স্থলেও আপনারা শুধু ঝগড়া করবেন ও ব্যক্তিগত লড়াই করবেন। যখন জাতি মরতে বসে তখন ব্যক্তিগত ও দলগত ঝগড়ার কথা উঠেই না। এখনও যদি দেশপ্রেম আপনাদের ভিতর জেগে থাকে তবে আপনাদের ভিতর যোগ্য লোক যারা এখানে এসে যোগ দিন, অনুপযুক্ত লোকদের তাড়িয়ে দিয়ে কাজ করুন, নইলে শুধু oppositionএর sakeএ opposition করবেন এ কোরে দেশ রক্ষা হয় না। বাংলার শেষ স্বাধীন নবাব সিরাজদ্দৌলা ব্যক্তিগত prestigeএর দিকে তাকান নাই, তিনি মাত্র বিশ বৎসরের যুবক ছিলেন, তবু তিনি ব্যক্তিগত সম্মানের দিকে তাকান নি। তিনি দেখেছিলেন দেশকে বাঁচাবার স্বপ্ন। আপনাদের মধ্যে যদি সত্যিকারের দেশপ্রীতি থাকিয়া থাকে; কংগ্রেসের কথা যে আপনারা বলেন, অন্তরে যদি সত্যই আপনাদের সে দেশপ্রীতি জাগিয়া থাকে, তাহলে এই দলে যোগ দিন, যোগ দিয়ে অপদার্থ মন্ত্রী ও পার্লামেণ্টারী সেক্রেটারী যারা তাদের তাড়িয়ে দিন, আপনারা গভর্ণমেণ্ট দলে এসে মেম্বরদের যে বেতন বৃদ্ধির কথা হচ্ছে সেটা বন্ধ করুন। মিঃ অতুল সেন, Mr. J. C. Gupta, Mr. Rai Chowdhury, Mr. Bose, ডাক্তার সান্যাল, ডাক্তার মুখার্জি, মিঃ ব্যানার্জি এরূপ আরও বড় বড় লোক আছেন, অতিবড় ব্যারিষ্টার, রাজনৈতিক আছেন, এরা সকলে এসে আমাদের সঙ্গে যোগ দিন, দিয়ে গভর্ণমেণ্টের উন্নতিসাধন করুন। অনেক কিছু দোষ ত্রুটি এদিকেও যেমন আছে, ওদিকেও তেম্নি। খালি গালাগালি দিলে দেশের কাজ হয় না। একথাটা মনে রাখা উচিত। তাতে বরং দেশের ক্ষতি হয়। আপনারা যদি Agricultural Income-tax Billটার বেলায় গভর্ণমেণ্টের সঙ্গে মিলে কাজ করতেন তাহলে কৃষকদের খুঁটিনাটি অসুবিধা এবং ইউরোপীয়ান দলের লাভ হতো না। গভর্ণমেণ্ট চালাতেই হবে। এইভাবে Ministryও চল্‌বে। পার্লামেণ্টরী সেক্রেটারী আপনারা রাখুন বা না রাখুন, সেটা খুব বড় কথা নয় কিন্তু বড় কথা হচ্চে এই যে যদি বাস্তবিক গভর্ণমেণ্ট চালাতেই হয় তাহলে একদল না একদলকে Treasury Benchএ বসিয়ে রাখতেই হবে—সেটা হক সাহেবের Groupই হোক বা খাজা সাহেবের Groupই হোক বা দুই দলের সম্মিলিত দলই হউক বা সামসুদ্দিন সাহেব অথবা মিঃ আবু হোসেন সরকারের Groupই হোক বা ডাক্তার মুখার্জি, মিঃ ব্যানার্জি, মিঃ বোস যাদের দলই হোক। সুতরাং দলগত কথা না তুলে এখন দেশের স্বার্থের কথা মনে করুন। দেশে দুর্ভিক্ষ মহামারি সুতরাং আগে দরকার দেশের কথা—ব্যক্তিগত, সমাজগত, দলগত কথা নহে। বাংলা বাঁচুক, বাংলার মানুষ বাঁচুক এই কথাই আজ বড় করে অন্তরের জয়ধ্বনির সঙ্গে বলুন ও সেই সঙ্গে সেইভাবে কাজের চেষ্টা করুন।

Maulvi ABU HOSSAIN SARKAR: আমি শুনে অত্যন্ত দুঃখিত হলাম আমার বন্ধু যাবার আগে যে Personal Statement দিয়েছিলেন সেই statement থেকে এটা সম্পূর্ণ বিপরীত।

Mr. HARIPADA CHATTOPADHYAY: মাননীয় ডেপুটি স্পীকার মহোদয়—যে সরকার বিদেশীর হাতের পুতুল মাত্র, যার নিজের কোন ক্ষমতা নাই, প্রভুর ইচ্ছায় চলেন তার হাতে কোন করই দেওয়া সমিচীন নয়। মন্ত্রীদের কতটুকু স্বাধীন ইচ্ছা আছে। তাদের অন্তরের সাধু ইচ্ছা অন্তরের গোপন কোনেই থেকে যায়। "নোকরীকো ওয়াস্তে" তারা দেশের মহা অনিষ্টকারী হিসাবে আজ আমাদের সামনে এসে দাঁড়িয়েছেন। যদি দেশের লোকের হাতে সত্যিকার শাসন ক্ষমতা থাকত তাহলে তাঁরা দেখতেন ? কৃষি আয়কর বসান উচিত কি না, এবং বসালেও কোন ক্ষেত্রে তা বসান উচিত। কৃষি যদি আয়করী হয় এবং কৃষি কাজ করে যদি কেউ প্রচুর লাভ করতে পারে তবে নিশ্চয়ই সেখানে আয়কর বসাতে হবে। কিন্তু বর্ত্তমান সরকার বিদেশীর পরাধর্ম যত দেশের পরম দুর্দিনে কৃষিকর বসানর যে উদ্যোগ করছেন তা অত্যন্ত বিবেচনা হীন। তাঁরা কৃষিকার্য্যের উন্নতি করা দূরে থাকুক এ সম্বন্ধে

যে সামান্য প্রচেষ্টা হচ্ছে তাকে গলা টিপে মারবার আয়োজন করছেন। যেখানে আয়কর সেই সেখানে আয়কর বসাতে উদ্যত হয়েছেন। জমিদার বধ, মহাজন বধ বা যারা বর্গা খাটিয়ে রুজি রোজগার করেন তাদের বধের যত আয়োজন করেন করুণ, একটিও কথা বলবো না; কিন্তু সে কাজ করতে গিয়ে কৃষির উন্নতির মূলে কুঠারাঘাত করাতো চলে না।

এই আয়কর নির্দ্ধারণের একটা চমৎকার ব্যবস্থা করা হয়েছে। যার ১০০ বিঘার উপর জমি আছে তার জমির net আয় যদি ৩,৫০০৲ টাকা হয় তাহলে তাকে আয়কর দিতে হবে। কিন্তু এই net আয় ৩,৫০০৲ ধরার কি সুন্দর ব্যবস্থা শুনুন। Net আয় gross আয়ের সব সময় অর্দ্ধেক বলে ধরা হবে। যার সামান্য কিছু চাষের সম্বন্ধে জ্ঞান আছে সেই জানে চাষের কাজে কখন শতকরা ৫০৲ টাকা লাভ হয় না। তাহলে সব চাষীই বড়লোক হত। এদেশের চাষের কাজ আদৌ লাভের নহে। হাতে কলমে যারা কাজ করেন তাঁরা এটা বিশেষ জানেন। এই জন্যই আজ কৃষকের হাতে জমি নেই, সব মহাজনের হাতে; আজ দেনাদায়গ্রস্ত কৃষক ভূমিহারা। প্রত্যেকটি গ্রামের সমস্ত জমিই প্রায় কতিপয় মহাজনের হাতে। এইসব মহাজনেরা সবাই সব জমি বর্গা দেন। যদি চাষের কাজে লাভ থাকত তাহলে তারা নিশ্চয়ই জমি বর্গা দিতেন না, নিজের লাঙ্গলে চাষ করতেন।

যিনি বর্গা দিয়ে আপন বরাদ্দে ৩,৫০০৲ লাভ করেন তার উপর আয়কর বসান বুঝতে পারি। কিন্তু যে ব্যক্তি চাষের দ্বারা জীবিকা অর্জন করে তার উপর কি গুরুতর অবিচার করা হচ্ছে বুঝুন। তার ১০০ বিঘার উপর জমি থাকিলেই এবং তার গ্রোস আয় ৭,০০০৲ হলেই তার উপর কর ধার্য্য হবে, এবং তার কিছুমাত্র আয় না থাকলেও বর্ত্তমান ব্যবস্থায় এক রকম গায়ের জোরে তার net আয় ৩,৫০০৲ ধরা হবে। হঠকারিতা এবং ধৃষ্টতার একটা সীমা আছে। পূর্ব্ববঙ্গে এবং পশ্চিমবঙ্গে বহুদিন আমি চাষের কাজ করেছি। আমি ব্যক্তিগত অভিজ্ঞতা থেকে বলছি, মজুরদের উপযুক্ত মজুরী দিয়ে চাষের কাজে লাভ করা বর্ত্তমান অবস্থায় একপ্রকার অসম্ভব। নদীয়ায় বর্ত্তমানে আমি একটি Trust কৃষিক্ষেত্র পরিচালনা করি। আচার্য্য প্রফুল্লচন্দ্র রায় এই Trust Farmএর সভাপতি এবং আমি এর সম্পাদক। Trust deedএর সর্ত্তানুযায়ী এর লভ্যাংশের প্রত্যেকটি পয়সা কৃষি ও গবাদি পশুর উন্নতিতে ব্যয় হবার কথা। এর পুঙখানুপুঙখরূপে হিসাব করা হয় এবং একজন chartered accountantকে দিয়ে হিসাব audit করান হয়। এক বৎসরের audit reportএ দেখা যাচ্ছে এর আয় হয়েছে ৭,০১৮৲, আর ব্যয় হয়েছে ৭,০০০। অর্থাৎ মোট আয় হয়েছে মাত্র ১৮। এখানে মনে রাখতে হবে আমি বিনা পারিশ্রমিকে সম্পাদকের কাজ করি।

আমি মন্ত্রীবরকে বলছি, তিনি সমগ্র বাংলা দেশে একটি মাত্র কৃষি ফার্ম্মের নাম করুন যারা বর্গা না দিয়ে নিজেরা চাষ করে শতকরা ৫০৲ লাভ করেন। শতকরা ৫০৲ লাভ করা দূরের কথা, শতকরা ৬৲ লাভ করেন এমন একটা ফার্ম্ম বা চাষীর নাম করুন ত। অথচ নিতান্ত গায়ের জোরে আমরা সব ক্ষেত্রেই gross আয়ের অর্দ্ধেক net আয় বলে ধরব। এটা কি বিবেকসম্মত হবে। এই অন্যায় কৃষি আয়কর ধার্য্য করে আমরা যে কেবল কৃষিজীবী ব্যক্তি বিশেষের গুরুতর ক্ষতি করব তা নয়, এর দ্বারা কৃষির উন্নতির সকল প্রচেষ্টাকে আমরা চিরতরে দমিয়ে দেব। অতঃপর সবাই জমি বর্গা দিতে চাইবে এবং উপায়হীন বর্গাদারেরও অভাব হবে না। বর্গাদার বেকার চাষী। জমির সে মালিক নয়। অপরের জমির উন্নতির জন্য ব্যয় করা সে আপন স্বার্থের অনুকূল বলে মনে করে না। অল্প জমিতে বেশী ফসল উৎপাদন করা তার পক্ষে আদৌ সম্ভব নহে।

এই আয়কর স্থাপনের দ্বারা জমির উন্নতির মূলে, কৃষির উন্নতির মূলে ভালভাবেই কুঠারাঘাত করা হবে। আজ স্পেনে, জাপানে জমির ফসল আমাদের এই স্বভাবতঃ সুজলা সুফলা দেশের চাইতে ৫ গুণ বেশী কেন? তার কারণ—সেখানে অর্থ ব্যয় করে জমির উন্নতি করা হয়েছে। আর আমাদের দেশের জমি চির অনাদৃত। উন্নত উপায়ে চাষের চেষ্টা না করলে কোন দিন কোন দেশে কৃষির উন্নতি করা যায় না। পৃথিবীর সমস্ত দেশের ইতিহাস এই সাক্ষ্য দিচ্ছে। বীজ নির্বাচন, জমির উন্নতির জন্য মাটি বিশ্লেষণ, উপযুক্ত সার প্রয়োগ ইত্যাদি বিষয়ে অন্যান্য দেশের সরকার ও জনগণ কত না খরচ করছেন। আর আমরা কি করছি, নিজেরা ত কিছুই করছিনা, যদি বা অপরে কিছু করবার চেষ্টা করছে তাতে এই আয়করের উৎপাত এনে অতি অন্যায় ভাবে বাধার সৃষ্টি করছি। আমাদের কর্ত্তাগণ (সরকার) ভাত দেবার কুটুম নন, কীল মারবার গোঁসাই। (হাস্য।) বিলাতে ২০০ বৎসরের মধ্যে গবাদি পশুর ওজন ডবল হোল। সে দেশের অর্থশালী লোক, সরকার এজন্য কতনা শ্রম স্বীকার করেছেন। Lord Raleighএর মত পৃথিবী বিখ্যাত বৈজ্ঞানিক সব কাজ ছেড়ে দিয়ে ডেয়ারী ফার্ম্ম করেছেন। তাই সেখানে এমন গরু তৈরী হয়েছে যা এখন দৈনিক পৌণে দুই মণ দুধ দেয়। তার ছবি দিয়ে তার তলায় তারা লেখে "The cow is no longer considered as an animal but a very sensitive milk producing machine". এই রকম গরুকে দৈনিক ৫ করে খাওয়ালেও লোকসান নেই।

এই বাংলা দেশে কোন breed of cattle পর্য্যন্ত নেই। গরু জাত এখানে ধ্বংস হয়ে গেছে। পশ্চিমে চালানে গরু বাদ দিয়ে সমস্ত বাংলা দেশে খুঁজে খাঁটি দেশী গরু একটিও পাবেন না, যা দৈনিক দশ সের দুধ দেয়। তাই এখানে যিনিই ডেয়ারী ফার্ম্ম করতে যান তিনিই অকৃতকার্য্য হন।

গরু পুষলে যে সব গরু আমরা পাই তাতে টাকায় এক সের করে দুধের দাম পড়তে চায় না সুতরাং ডেয়ারী ফার্ম্ম করে কে কবে লাভ করবে? Keventer প্রভৃতি যাঁরা নিজের সামান্য দুধের উৎপাদন মুখপাত স্বরূপ রেখে অপরের বেশাতি নিয়ে ব্যবসা করেন তাঁদের কথা অবশ্য স্বতন্ত্র। হ্যাঁ, তবে বাজারে আধ মণ এক মণ দুধ দেয় এমন দেশী গরু যদি পাওয়া যেত তাহলে তা দিয়ে আয়করী ডেয়ারী ফার্ম্ম হয়ত করা যেত। এখন সে বিষয়ে যে কেউ যা কিছু করছে তাতেই আয়করের তাড়না না করে সরকারের সুবুদ্ধি থাকলে তাঁরা অর্থ দিয়ে, পরামর্শ দিয়ে নানাভাবে তাকে সাহায্য করবেন।

কৃষি সম্বন্ধেও ঠিক এই কথাই খাটে। যদি জমির ফলন ৫ গুণ হোত, যেখানে ১০ মণ ধান হয় সেখানে ৫০ মণ হোত, তাহলে সে জমিতে খরচ করা হয়তো পোষাত। প্রচুর খরচ করেও লাভ পাওয়া যেত। কিন্তু সে এখন সুদূর পরাহত। তার জন্য এখন অনেক কাঠ-খড় খরচ করতে হবে, তবে তা বাস্তবে সম্ভব হবে। যতদিন তা সম্ভব না হবে ততদিন কৃষির উপর এই রকম ব্যবস্থায় আয়করও বসান যাবে না। তা না হলে তা মরার উপর খাড়ার ঘা দেওয়ার মত হবে। এই মরার উপর খাড়ার ঘা দেবার জন্য আজ যাঁরা কোমর বেঁধেছেন তাঁরা আবিষ্কার করেছেন এ দেশের কৃষিতে এত লাভ যে শতকরা ৫০৲ টাকা লভ্যাংশ দেওয়া চলে। তাদের অনাচারের, তাদের দুষ্ট বুদ্ধির নিন্দা করার ভাষা আমি খুঁজে পাচ্ছি না। ভোটের জোরে তাঁরা কাজ সারতে পারেন কিন্তু ভোটের জোরই কি সব। এ ভোটের মূল্য কি? দশটা বুদ্ধিহীন লোক এক জায়গায় হলে বুদ্ধি দশগুণ বাড়ে না কবে? একটা মানুষ আর এক পাল ভেড়ায় কি তফাৎ নেই?

সদস্যগণ আবিষ্কার করেছেন গ্রোস আয়ের অর্দ্ধেক ধরলেই নেট আয় পাওয়া যাবে। কিন্তু তাঁরা কি খবর রাখেন না—এদেশের উর্ব্বরা শক্তি পর্য্যন্ত এতদিনে বিদেশে চালান হয়ে গিয়েছে। এই সেদিন পর্য্যন্ত প্রতি সেকেণ্ডে এদেশ হতে ৭ মণ হাড়ের গুঁড়া, ১০ মণ খৈল বিদেশে চালান

হয়েছে। বৎসরের পর বৎসর দিবারাত্র এই কাণ্ড চলেছে। আমাদের দেশের জমির প্রাণ হাড়ের গুঁড়া হয়ে, খৈল হয়ে বিদেশে চলে গিয়েছে। সেই খৈল খেয়ে সে দেশের গরু তাজা হয়েছে। তার গোবরে ঐ হাড়ের গুঁড়ো মুড় হয়ে সেদেশের ভূমিকে উর্ব্বর করেছে, প্রাণবান করেছে। আর আমাদের জমি ক্রমশঃ আপন সম্পদ হারিয়ে প্রাণহীন হয়েছে। আজ কৃষির উপর অন্যায়ভাবে আয়কর নির্দ্ধারণের সময় সদস্যগণ একবারও সে কথা ভাবছেন কি? আর এই আয়করের টাকা নিয়ে কি রকমভাবে ছিনিমিনি খেলা হবে তা সকলেই বুঝতে পারছেন। কৃষির উন্নতিতে এর এক পয়সাও ব্যয়িত হবে না। যে ব্যক্তি আপন পৈতৃক সম্পত্তির অগাধ অর্থ নিয়ে ছিনিমিনি খেলে কয়েক দিনের মধ্যে উড়িয়ে দেয় হয়তো তার অপরাধ হয়। তবে সে অপরাধ তত গুরুতর নয়। হয়ত লজ্জার মাথা খেয়ে নিজের প্রতিজ্ঞার কথা ভুলে গিয়ে শেষ জীবনে বিদেশীর খেলার মন্ত্রী হয়ে সং সেজে সে অপরাধের সাজা হয়। কিন্তু দরিদ্র দেশের দরিদ্র জনসাধারণের উপর অন্যায়ভাবে ধার্য্য কৃষি আয়করের টাকা নিয়ে ছিনিমিনি খেলা অত্যন্ত গুরুতর অপরাধ। অনুরূপ ক্ষেত্রে সুসভ্য দেশে রাজার মাথা পর্য্যন্ত উড়ে গেছে।

আজ যখন কোটি কোটি লোক অন্নাভাবে মরছে, আজ যখন দুর্ভিক্ষ-রাক্ষসীর তাণ্ডব, আর এমনি সময়ে বহিঃশত্রু বাংলার পূর্ব্ব প্রান্তে এসে উপস্থিত। কোথায় এখন সকলকে সঙ্ঘবদ্ধ করার চেষ্টা করা হবে, রাজ বন্দীদের মুক্ত করা হবে, তাদের নেতৃত্বে সকলকে দলবদ্ধ করা হবে, না ঠিক এই সময়ে দেশকে জ্বালাতন করার জন্য এই উৎপাৎকর আয়কর বিল দেশের সামনে নিয়ে এলেন আমাদের স্বদেশী সরকার। বলিহারি আমাদের পার্লিয়ামেণ্ট, আর বলিহারি আমরা। এক সময়ে ভাবী পৃথিবীর এত জায়গায় এত বোমা পড়ে আর আমাদের এই Parliament Houseএ একটা বোমাও কি পড়ে না?

Mr. DEPUTY SPEAKER: I am sorry to interrupt you. You cannot condemn your own House.

Mr. HARIPADA CHATTOPADHYAY: This is a sham House and I cannot refrain from condemning it.

Mr. DEPUTY SPEAKER: Order, order. I think it is unparliamentary to condemn your own House. If I remember aright, you said that a bomb should fall on this House and that this House should be demolished. It may be your personal view but it is not right to use such expressions because there are other people in this House, who may not relish such expressions.

Mr. HARIPADA CHATTOPADHYAY: স্যার, পৃথিবীর সমস্ত তন্নতন্ন করে খুঁজলেও এ পার্লামেণ্টের জুড়ি মিলবে না। এবং আমার মতে এই অত্যন্ত বেকী অন্তঃসারশূন্য পদার্থটি যত শীঘ্র ধ্বংস হয় ততই মঙ্গল।

যখন জাতির ভিত্তি-ভূমি ধ্বংস হয়ে যাচ্ছে, আর তারই উপর প্রচুর ব্যয় করে এ শাসন সৌধ গড়ে উঠেছে, তখন আমি যা বলা উচিত মনে করি তা বলবার নিশ্চয়ই আমার অধিকার আছে। এই আরাম সৌধের গুণগান করার যদি কারুর অধিকার থাকে, এর শাসন চূড়াকে আরো পরিপাটি করে সাজানোর কথা বলবার যদি কারুর অধিকার থাকে তাহলে আমি যা অনুভব করি তা বলবারও আমার অধিকার আছে। আমি এর ধ্বংসই কামনা করি। আমি ত জানতাম এই বেকী পার্লামেণ্টে অন্ততঃ এইটুকু আছে যে সদস্যগণ স্বাধীন মন্তব্য করতে পারেন, কিন্তু যদি বলেন, "Thought is free but the expression of it is prohibited" তাহলে আমার পক্ষে নির্ব্বাক থাকাই ভাল

Mr. SHAMSUDDIN AHMED KHONDKAR: Mr. Deputy Speaker, Sir, I wish to say a few words on this third reading of the Bill. Perhaps the Hon'ble the Finance Minister is very happy and comfortable this evening for successfully piloting the Bill in this House with an artificial majority. This Bill will have an easy passage in the other House of the Legislature and will shortly be placed on the Statute Book. It is a retrograde piece of legislation. It will remain there permanently and it will suck the life-blood of the people of Bengal. There is the other class who hold the view point that the zamindars of Bengal who are enjoying now unearned profits without discharging a corresponding obligation to the tenantry must curtail some of their enjoyments and contribute towards the amelioration of the tenantry.

Sir, I agree with them in this aspect of their view that the zamindars were in a very affluent condition in the past. But these zamindars as a rent-receiving class are now-a-days very much handicapped and they are heavily in arrears of rent and revenue and are heavily involved in debt. Sir, I do not of course hold any brief for them but I only wish to show to this House how this measure will act upon the landlord class of Bengal.

Next come the *jotedars* and cultivators who are liable to pay tax under this measure. This class of people are already hard hit and they would be harder hit under the pressure of this taxation measure. Assessment of this class of people, I think, would be arbitrary and on the other hand it would be very costly and difficult also for this class of people to take recourse to the remedy provided for them in the Bill. One class of people or one section of cultivators who come under the provisions of this Bill will have to pay double the amount because they are illiterate and ignorant and they would not be able to produce correct returns and correct accounts for the purpose of correct assessment. Then there is another class whose income does not come really within the purview of this Bill; still he will be served with notice to submit his returns and his accounts and they will have to come forward and get exemption by payment of another indirect tax in the shape of *nazrana* to the authorities issuing the notice. These are the difficulties but I need not dwell on the difficulties of the illiterate and ignorant classes for their difficulties may better be imagined than described.

Sir, the Hon'ble the Finance Minister in his wisdom wants to give effect to this Bill from this month which means that the Bill will have effect even before it is passed into law. Sir, the Bill has not yet been passed but the Hon'ble Minister wants to give retrospective effect, and by desiring to give it retrospective effect the Hon'ble Minister wants to tax the agricultural income of last year—a year of horror and of havoc in Bengal. Sir, ghastly scenes of starvation, disease and deaths are yet vivid before our mind's eye, and this is the time when the Finance Minister, once a nationalist thinker, dares to come before this House with this oppressive measure. Sir, prices of all commodities essential for human existence are abnormally high and another terrible famine is staring us again in the face. I consider it to be a sin, Sir, that an agricultural income-tax measure should be brought forward in these unhappy days. During the March session of the Assembly in 1943 some of my honourable friends over there now who were here on these benches then were very loud——

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. In the midst of a member's speech the Hon'ble Minister has fled away. Is he entitled to do that?

Mr. DEPUTY SPEAKER: He has gone out after giving me proper intimation in advance.

Mr. SHAMSUDDIN AHMED KHONDKAR: Sir, some of my friends over there who were here last year during the March Session of 1943 were very much loud in their voice in taking the then Government to task for not formulating a policy to give effect to the recommendations of the Floud Commission. I remember that on the floor of this House the then Government announced their policy with regard to the recommendations of the Floud Commission and mentioned the name of Faridpur to start with in the matter of giving effect to those recommendations. This is a measure, Sir, which was recommended by the Floud Commission but it was recommended as a temporary measure for the improvement of agriculture in Bengal pending the larger question of state acquisition of the zamindaries. The Floud Commission recommended that a period of 20 years will elapse before Government could give effect fully to their recommendations and for that transitional period they recommended a measure like this the proceeds of which they recommended should be spent for the improvement of agriculture in Bengal. Sir, Government has now come forward with this Bill but the income which would come out of this measure would not be spent for the improvement of agriculture or for the amelioration of the condition of the agriculturists of Bengal. Sir, this money will be spent mainly for meeting the abnormal expenditure of this Government under war conditions which will help British Imperialism to go on merrily at our expense. Sir, not a farthing will be spent out of this measure for the improvement of agriculture in Bengal or for the betterment of the condition of the agriculturists.

Then, Sir, I ask a pertinent question to my friends opposite. Why is it that the major portion of the income that could have come from the Europeans has been given a go-by? Why is it that by their invaluable votes they are taxing their countrymen, the children of the soil who are their neighbours, their kinsmen and their own people while they are exempting the rich European tea planters and other white peoples who could have paid huge sums of money to the coffers of the Bengal Exchequer? Why has there been this distinction between colour and colour and between a class and a class. They have not come to this Legislature by the vote of the people of this province; they have come here by an enactment in the Legislature of their own country. That is a matter which I should ask my friends of the other side to consider. I submit that this policy of preferential treatment should be condemned. I would therefore request my friends opposite to reconsider the position in which they have been placed by this Ministry and throw this measure back in the face of the Ministry which is responsible for it.

Sir, the Hon'ble Mr. Tulsi Chandra Goswami, once a reputed nationalist thinker and a deputy leader of a well known political party of Bengal with one or two other associates of his, falsifying all expectations of his countrymen, joined with Muslim League and made an unholy alliance with

Sir Nazimuddin, the most reactionary and anti-nationalist person in Bengal. As ill luck would have it, Nemesis came down and brought about the catastrophe on the soil. These renegades are over there shining and are joining hands with the Muslim Leaguers and are doing all sorts of mischiefs in this country. Sir, they will live in history and posterity will glance at their names with disdainful looks.

With these observations, Sir, I strongly oppose the passage of the Bill.

Mr. UPENDRANATH EDBAR: Mr. Deputy Speaker, I had no intention to take part in the third reading of the Bill at the fag end of the day, but as no member of the Scheduled Castes either in Opposition or of the Government has spoken, I have therefore taken my stand to take part in the debate, although belated.

The Government of Bengal has now come to such a pass by squandering away the public money on short-sighted and whimsical schemes which apparently look very reasonable and wise to their vision and for the abnormal war situation prevailing in the country that there is no denying the fact that additional income is necessary to meet the budget.

The deficit can be met in more than one way, namely, by taking loans from the Central Government, by retrenchment in the existing expenditure and by new taxation. Let us now examine, one by one, which of the ways should be adopted to meet the deficit in this case. One of the main causes that has led to the financial bankruptcy in this province is the war situation. The province of Bengal has been dragged into the theatre of the present war by the Allied Nations—specially by the Central Government. So the duty of financing the province of Bengal in its economic crisis is a great charge upon the Government in the centre.

I think, had there been no war in this country there would not have been so great deficit and consequently there would have been no necessity at all for the Bengal Agricultural Income-tax Bill. If that be the case—to meet the war situation or to meet the war budget as we may call it—it was the first and foremost duty of the Bengal Ministers to approach the Central Government for the deficit.

Besides this, reduction in the top-heavy administration is the sound and sober policy of all the governments in the history of the world when they fail to meet their budgets but the Government of Bengal has not thought it proper on their part to try this method. It is due to their want of foresight and of political wisdom.

I am greatly astonished at their conduct. They have hurried through the Bengal Agricultural Income-tax Bill in the Bengal Legislature at such a time of the province of Bengal when it is passing through an unprecedented economic crisis the like of which it has not experienced since the formidable year of 1770. Then, may I ask the Hon'ble Finance Minister—what justification has he to come with this Bill before this legislature unless and until the Government of the country have tried all those possible sources? The recollection of the last famine which has taken so many lives of our people is still fresh and vivid in our minds and its painful hardships are still lingering in the country. So it is quite iniquitous to tax the agriculturists of Bengal at this critical time.

Recently the Government of Bengal brought out a commission to examine the existing land revenue system of the province and to report whether it was advisable to acquire all the superior interests in agricultural land. This commission was named Floud Commission after the name of Sir Francis Floud, the President of the said commission. The commission made the recommendation for the abolition of the existing zemindary system (involving the interests of all but the actual cultivators) and also remarked that "We should prefer an Agricultural Income-tax to be imposed as a transitional measure until the scheme of State acquisition is effected or as a permanent measure if Government considers that State acquisition should not be undertaken for financial or other reasons. We are strongly of opinion that if Agricultural Income-tax is imposed it should be applied solely for the improvement of agriculture or for projects connected with agricultural improvement."

If such was the strong recommendation of the learned Commission, the proceeds of the Agricultural Income-tax should have gone to finance expenditure for agricultural improvement and the preamble should have been amended accordingly. If the Hon'ble Finance Minister is not authorised to make such amendments in the Bill, it should be made a temporary emergency measure and not a permanent piece of legislation affecting the humble lot of the poor peasantry of Bengal for all time to come.

Before I conclude I wish to say that during the life-time of the past Ministry the House was promised that the then Government would as an experimental measure try to abolish the zemindary system of Bengal first in Faridpur, but as ill luck would have it, the last Ministry was not in power for a long time and this Ministry came to power and that experiment has been dropped by this present Ministry. If the recommendations of the Commission were given effect to, I believe this Bill would not have been necessary to realise money. So I think it was just the duty of the Government to abolish the system of zemindary and not to tax the people in the shape of Agricultural Income-tax. I think Government have not done well to bring this measure at this time. The people of Bengal are starving, are dying in numbers for want of food and proper medicine in rural Bengal as also in urban area. So, I would request the Hon'ble Minister even at this stage not to pass the Bill and I would request my brothers opposite to press the Government not to get through the Bill so hurriedly. This will be quite natural because the Japanese are knocking at the eastern gate and we are starving for want of food and dying for want of medicine and a Bill of such pernicious character should not be passed. So I would request that this Bill should not be passed and I oppose the Bill with all the emphasis at my command and I request my Scheduled Caste friends not to support the Bill because we the Scheduled Caste people belong to agricultural class and if any body is to be hard hit by the Bill it is the Scheduled Castes. Therefore, my earnest request to my friends of the Scheduled Castes is not to pass the Bill and to oppose the Bill.

With these few words I oppose the Bill.

(Mr. Md. Abdul Jabbar Palwan rose to speak.)

Mr. DEPUTY SPEAKER: Mr. Sanyal..

Mr. SASANKA SEKHAR SANYAL: Sir, you allowed Mr. Idris Ahmed Mia to offer personal explanation in reply to Mr. Abu Hossain Sarkar. Mr. Idris Ahmed in course of his speech made certain reference which calls for a reply from Mr. Abdul Jabbar Palwan.

Mr. DEPUTY SPEAKER: I will allow him only if he gives a personal explanation.

Mr. MD. ABDUL JABBAR PALWAN: আজ এই দুর্দিনে গভর্ণমেণ্টের পক্ষে এই বিল আনা উচিত হয় নাই। বিশেষত: যে সমস্ত মেম্বর কৃষকের দ্বারা নির্ব্বাচিত হয়ে এসেম্ব্লিতে এসেছেন তাঁদের পক্ষে এই বিল support করা কখনই উচিত হয় নাই। আমরা দেখছি এই এসেম্ব্লির পাষাণ স্তূপের কাছে থেকে মেম্বরদের প্রাণ শুকনো কাঠের মত হয়েছে এবং তাঁদের কাছে বক্তৃতা করার কোন মূল্য নেই। গভর্ণমেণ্টের administrationএর খরচ কমান দূরে থাক বছরে বছরে খরচ বাড়িয়ে এমন স্তরে উপনীত করছেন যে গভর্ণমেণ্ট আজ অচল। ১৯২১ সালের বাজেটে ৬।৭ কোটি টাকা খরচ ধরা হয়েছিল, আর আজ তার পরিমাণ বৃদ্ধি পেয়ে ৩০।৩৫ কোটি টাকায় উঠেছে। বাড়লে ক্ষতি ছিল না যদি দেখতাম দেশের উন্নতি হচ্ছে। ছেলে বেলায় যেমন দেখেছি দেশের লোক অন্নহীন, বস্ত্রহীন, আজও তার চেয়ে খারাপ দৃশ্য। আমরা ৭৬ সালের মন্বন্তরের কথা শুনেছিলাম, আজ তার চেয়ে ভয়ানক মন্বন্তর উপস্থিত। আজ Ministry অজস্রভাবে জনসাধারণের অর্থ ব্যয় করে নিজেদের পোষ্য পালনের জন্য অযথা কতকগুলি post create করছেন। কিন্তু এর বিচার করবে কে। ইদ্রিস সাহেবের grant আটকিয়ে দেওয়া হয়। আমিও তাঁকে বলেছিলাম ৫ হাজার টাকা আমি দেবো কিন্তু principle বদলাবেন না।

(The red light was lit.)

Mr. CHAIRMAN (Mr. David Hendry): Order, order, your time is up.

Mr. SASANKA SEKHAR SANYAL: Mr. Chairman, Sir, I rise on a point of order. Under the rules or under the law for the time being in force there cannot be any limit of time imposed upon the debate in connection with the Bill. Of course, if it is a question of arrangement between the different Whips and different parties, then that is another matter; but, Sir, I am afraid, the imposition of the ban regarding limitation of time is not within your power. Sir, I particularly appeal to you not to restrict the freedom of speech of Mr. Palwan, because he has spoken only about 5 or 6 minutes, and before he rose to speak there was no arrangement between the Chair and the speaker or any of the parties that a particular speaker would suffer this restriction. Also, Sir, in view of the seriousness of the allegations that have been made, it is particularly necessary that this question should be allowed to be cleared up. Of course when Maulvi Idris Ahmed Mia rose to offer his personal explanation he went much beyond relevancy and we raised objection to that. But since the Deputy Speaker has allowed him to clear up his point on personal explanation regarding certain matters, I shall request you, Mr. Chairman, to be only fair to him. This side of the House should be given sufficient latitude for clearing up the point.

Mr. CHAIRMAN: Mr. Sanyal, I think it is incumbent upon me to carry out the instructions left by the Deputy Speaker. The instructions were that the present speaker should speak for seven minutes and thereafter another member should speak. It is not in my power to alter any

arrangement which has been made. I do not know what arrangement has been made. It is incumbent upon me to see that the instructions left by the Deputy Speaker is carried out till he returns.

Mr. SASANKA SEKHAR SANYAL: I submit that the Chairman has the power to modify the decision of another person holding the Chair before him. But the unfortunate predicament of ours is that the Chair is occupied by a person who does not want to modify the decision of another man.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. We have heard the present Chairman say that it is incumbent upon him to carry out the instructions left by the Deputy Speaker. Sir, the rules of the Assembly are perfectly clear. The person who is presiding has all the powers of the Speaker and he for the time being can deal with the proceedings of the House in any manner that he likes subject to the rules and procedure of the House. He has not got to carry out any instructions other than the rules of the House.

Mr. CHAIRMAN : Dr. Sanyal, you have not quite followed what I have said. When I was asked to occupy the Chair instructions were left to me that arrangements had been made that the present speaker would speak for seven minutes and then another member would speak. If such arrangements have not been made, then it is incumbent on me to arrange the proceedings of the House according to the general desire of the House itself. Is it, therefore, I ask the general desire of the members of this House that the present speaker should continue ?

(Cries of "no, no" from the Coalition Benches and simultaneously cries of "yes, yes" from the Opposition benches.)

Mr. SASANKA SEKHAR SANYAL: On a point of order, Sir. I submit that the majority has no right to gag the minority, and, Sir, this atrocious demand and shoutings on the part of Government are not only uncalled for but absolutely puerile, and nobody is there to restrict the freedom of speech of any member of the Opposition. It is our desire that members of the Opposition shall be permitted to speak.

Mr. CHAIRMAN: The general opinion of the House is very much divided indeed. I allow the present speaker to continue to speak for a few minutes more and the next speaker can very well start afresh tomorrow.

Dr. NALINAKSHA SANYAL: Thank you.

Mr. MD. ABDUL JABBAR PALWAN: তারপর ১০০ বিঘা জমির উপর ট্যাক্স ধার্য্য করার নিয়ম করা হয়েছে। যার ১০০ বিঘা জমি আছে, তার আয় ৭,০০০৲ ধরা হবে। Tax ধরা হবে ৩।১০ এবং rentএর চেয়ে tax বেশী হবে। বাংলা দেশের প্রায় ১৫ আনা প্রজার খাজনা বাকী আছে এবং তামাদি না হলে জমিদারও নালিশ করতে চায় না। তারপর Debt Settlement Boardএ ৮ বৎসর পর্য্যন্ত সময় পাওয়া যায়। যাদের rent দেবারই ক্ষমতা নেই তাদের উপর যদি আবার tax বসে তাহলে তারা কি করে দেবে। দেশের লোক খেতে পাচ্ছে না, আর আপনারা তাদের উপর নূতন নূতন ট্যাক্স বসাচ্ছেন।

Adjournment.

The House was then adjourned at 7 p.m. till 4 p.m. on Thursday, the 27th April, 1944, at the Assembly House, Calcutta.

Proceedings of the Bengal Legislative Assembly assembled under the provisions of the Government of India Act, 1935.

THE ASSEMBLY met in the Assembly House, Calcutta, on Thursday, the 27th April, 1944, at 4 p.m.

Present:

Mr. Speaker (the Hon'ble Mr. SYED NAUSHER ALI) in the Chair, 11 Hon'ble Ministers and 190 members.

STARRED QUESTIONS

(to which oral answers were given)

Transfer of security prisoner Mr. Samarendra Nath Roy.

*274. **Mr. KHAGENDRA NATH DAS GUPTA:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that Mr. Samarendra Nath Roy, a student of Ananda Mohan College, Mymensingh, now a security prisoner in Jalpaiguri, had submitted several petitions to the Government of Bengal praying for his transfer to any other jail where similar college student security prisoners were detained and where he might get facilities for his study?

(*b*) If the answer to (*a*) is in the affirmative, is the Hon'ble Minister considering the desirability of transferring him to any other suitable jail without any further delay?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): Yes, but he submitted only one petition to this effect while at Jalpaiguri. He was thereafter transferred to the Presidency Jail on the 17th July, 1943.

Petition for family allowance by security prisoner Sj. Sudhendu Bikas Roy Choudhury.

*275. **Mr. HARENDRA KUMAR SUR:** (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether Government received several petitions from Sj. Sudhendu Bikas Roy Choudhury of police-station Sandwip, district Noakhali, now a security prisoner in Dum Dum Central Jail, and his wife Sreejukta Sati Rani Roy Choudhury for the grant of a suitable family allowance?

(*b*) If so, will the Hon'ble Minister be pleased to state—

(*i*) what is the date of the first petition; and

(*ii*) whether the matter is still under consideration.

(*c*) Is the Hon'ble Minister aware that the wife of the security prisoner has been suffering with her two infant sons both from poverty and various ailments?

(*d*) Is the Hon'ble Minister considering the desirability of granting an allowance to his family?

Khan Bahadur MOHAMMED ALI (on behalf of the Hon'ble Khwaja Sir Nazimuddin): (*a*) Yes.

(*b*) (*i*) 19th October, 1942.

(*ii*) An allowance of Rs.30 per month has been granted to the prisoner's wife with effect from the date of his arrest.

(*c*) I have no such information.

(*d*) Does not arise.

Mr. DHIRENDRA NATH DATTA: With reference to answer (*b*)(*ii*), will the Hon'ble Minister be pleased to state the date from which this allowance has been granted?

Khan Bahadur MOHAMMED ALI: I want notice.

Sj. NARENDRA NATH DAS GUPTA: Does the Hon'ble Minister consider that an allowance of Rs. 30 per month is sufficient for the maintenance of the prisoner's wife with two children?

Khan Bahadur MOHAMMED ALI: Yes, Sir, it was considered sufficient; and with regard to the previous question I can now reply that the date of sanction of the allowance was 21st February, 1944.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether this granting of Rs. 30 as allowance to this family was in pursuance of the liberal policy followed by Government?

Mr. SPEAKER: I think it would be desirable not to use any adjectives and adverbs in connection with questions and answers: it is desirable to avoid expressions like "liberal" in putting questions and in answering them.

Mr. ATUL CHANDRA SEN: Sir, may I remind you that Government referred to their liberal policy in granting allowances.

Mr. SPEAKER: Yes, I know that.

Placing of Children's Ward in Calcutta Medical College under a specialist.

***276. Mr. RAZAUR RAHMAN KHAN:** (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state whether the Children's Ward in the Calcutta Medical College has been placed under a specialist in children's diseases?

(*b*) If the answer to (*a*) is in the negative, will the Hon'ble Minister be pleased to state the reason thereof?

(*c*) Will the Hon'ble Minister be pleased to state whether any specialist in children's diseases is at present available in the Calcutta Medical College?

(*d*) If so, is the Hon'ble Minister considering the desirability of putting him in charge of the Children's Ward in the Calcutta Medical College?

Khan Sahib HAMIDUDDIN AHMAD (on behalf of the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) and (*c*) Yes.

(*b*) and (*d*) Do not arise.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what is the name of the present specialist in children's diseases who has been placed in charge of the Children's Ward in the Calcutta Medical College?

Khan Sahib HAMIDUDDIN AHMAD: Dr. S. N. Sen.

Dr. ABDUL MOTALEB MALIK: Will the Hon'ble Minister be pleased to state what are the qualifications of this specialist?

Khan Sahib HAMIDUDDIN AHMAD: He is an M.R.C.P. and has had special training in children's diseases in England.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state when did Dr. Sen take up the charge of the Children's Ward in the Calcutta Medical College?

Khan Sahib HAMIDUDDIN AHMAD: Very recently.

Muslim members of Senate and Syndicate of Calcutta University.

***277. Khan Bahadur JASIMUDDIN AHMED:** Will the Hon'ble Minister in charge of the Education Department be pleased to state—

(*a*) the names of the Muslim members of the Senate and Syndicate of the Calcutta University;

(*b*) the number of meetings they have attended during the last three years; and

(*c*) the total number of meetings held this year?

MINISTER in charge of the EDUCATION DEPARTMENT (the Hon'ble Mr. Tamizuddin Khan): Two statements are laid on the Table.

Statement No. I referred to in reply to starred question No. 277.

STATEMENT OF ATTENDANCE AT THE SYNDICATE MEETINGS.

	1941.	1942.	1943.
Number of meetings held	44	48	47
Number of meetings attended—			
Khan Bahadur Tasadduq Ahmed	37	24	23
Professor M. Z. Siddiqi	33	37	36

Statement No. II referred to in reply to starred question No. 277.

ATEMENT OF ATTENDANCE AT SENATE MEETINGS.

	1941.	1942.	1943.
Number of meetings held	8	8	7
Number of meetings attended—			
Sir Z. R. Zahid Suhrawardy	3	1	Nil
Khan Bahadur Tasadduq Ahmed	7	5	4
Major Dabiruddin Ahmed	1	3	3
Nawabzada A. S. M. Latifur Rahman	4	(Fellowship ceased on 3-9-1941.)	
Sir Mohammad Azizul Haque (Vice-Chancellor) ..	8	2	(Fellowship ceased on 18-6-1942.)
Dr. Ali Karim	6	3	1
		(Fellowship ceased on 13-5-1943.)	
Khan Bahadur Maulvi Maula Bakah	6	3	6
Shamsul Ulama Khan Bahadur Maulvi Muhammad Musa..	6	7	5
Khan Bahadur Maulvi Alfazuddin Ahmed	5	8	5
Dr. Md. Qudrat-i-Khuda	6	Nil	3
Khan Bahadur Tafazzal Ahmad	6	1	Nil
		(Fellowship ceased on 25-2-1943.)	
Khan Bahadur Abdulla Abu Sayeed	4	(Resigned on 11-6-1941.)	
Professor M. Z. Siddiqi	8	6	3
Sir A. Faslur Rahman (reappointed on 25-2-1943) ..	..	..	Nil
Mr. T. Ahmed	3	5	1
Professor Saheed Suhrawardy	4	6	1
Dr. Sayed Hedayetullah	3	(Fellowship ceased on 19-1-1942.)	

	1941.	1942.	1943.
Khan Bahadur Maulvi Ebrahim Khan	8	6	7
Mr. S. Wajid Ali	8	7	5
Maulvi Abdul Bari Chaudhury	6	8	Nil
		(Fellowship ceased on 28-4-1943.)	
Mr. Abdur Rahman Siddiqi	1	2	1
Mr. Abul Quasem (died in 1944)	8	8	4
Mr. Fazlur Rahman	1	3	2
Khan Bahadur Muhammad Ali	2	6	3
Mr. Hamidul Huq Chaudhuri	5	3	3
Dr. Itrat Hussain Zuberi	7	1	4
Khan Bahadur K. M. Asadullah	4	7	6
The Hon'ble Mr. Justice Sayed Nasim Ali (appointed on 16-6-1941)	2	Nil	Nil
Sir Abdul Halim Ghuznabi (appointed on 5-9-1941) ..	Nil	3	3
Khan Saheb Dewan Muhammad Ahbap Chaudhuri (appointed on 23-9-1941)	Nil	6	5
Khan Bahadur Badiur Rahman (appointed on 18-2-1942) ..	..	7	5
Mr. A. K. M. Zakariah (appointed on 18-6-1942) ..	..	3	5
Captain Mahmood Hassan (appointed on 23-7-1942) ..	..	Nil	2
Maulvi Amjad Ali (appointed on 16-6-1943) .. .	.	..	1
Dr. Ataul Hakim (appointed on 2-3-1944) .	.	.	..

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state the total number of members of the Senate?

The Hon'ble Mr. TAMIZUDDIN KHAN: I want notice.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state if a member absents himself from all the meetings in a year, is he not liable to removal?

The Hon'ble Mr. TAMIZUDDIN KHAN: That depends on the rules of the University, and I would refer the honourable member to those rules.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether these vacancies which have been caused, as it appears from the statement, by the expiry of the term of seven senators, have been filled up; and if so, when?

The Hon'ble Mr. TAMIZUDDIN KHAN: All these details I cannot supply without notice.

Clerks of Alipore Civil Courts and extension granted.

*278. **Mr. ABUL HOSSAIN AHMAD:** Will the Hon'ble Minister in charge of the Judicial Department be pleased to lay on the Table a statement showing—

(*a*) the names of upper grade clerks of Alipore Civil Courts who have got extension of service since January, 1939, up to December, 1943, showing the number of extensions each has got; and

(*b*) the names of lower grade clerks of the said Civil Courts who have reached their maximum grade pay since January, 1939, to December, 1943, and not promoted to the higher grade?

Mr. SYED ABDUL MAJID (on behalf of the Hon'ble Nawab Musharruff Hossain, Khan Bahadur): Statements are laid on the Table.

Statement referred to in reply to clause (a) of starred question No. 278.

Name.	Number of extensions.
(1) Babu Kumud Nath Mukherjee	... 1
(2) Babu Rajendra Mohan Haldar	... 1
(3) Babu Manasha Ch. Chakravarty	... 5
(4) Babu Bhupendranath Ray Choudhury	... 1
(5) Maulvi Abdul Motaleb	... 1
(6) Babu Jogesh Ch. Chatterji	... 1
(7) Babu Benode Lal Banerjee	... 1
(8) Babu Narendra Nath Bhattacharjee	... 1
(9) Babu Upendra Nath Ghosh	... 2
(10) Babu Chandra Sekhar Chatterji	... 2

Statement referred to in reply to clause (b) of starred question No. 278.

Name.	Name.
(1) Nabin Krishna Ghosh.	(15) Benoy Shikdar.
(2) Girindra Nath Ray.	(16) Bireswar Mukherjee.
(3) Sreenath Bhattacharjee.	(17) Madhusudan Baruri.
(4) Pulin Behari Banerjee.	(18) Satindranath Ganguly.
(5) Debendra Nath Chakravarty.	(19) Maulabox Mandal.
(6) Bimala Kanta Sarkar.	(20) Tarapada Banerjee.
(7) Bholanath Das.	(21) Md. Belayet Ali.
(8) Dhirendra Chandra Banerjee	(22) Jitendranath Basu.
(9) Sushil Kumar Banerjee.	(23) Bholanath Choudhury.
(10) Niriti Nath Ray.	(24) Nirmal Chandra Chatterjee.
(11) Kamal Kanta Ghosh.	(25) Satyendra Nath Mukherjee.
(12) Kaliranjan Choudhury.	(26) Sitanath Das.
(13) Panchanan Ray.	(27) Bejoy Kr. Raychoudhury.
(14) Madhab Chakravarty.	(28) Munsuruddin Akand.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether any attempt is now being made to replace those officers by new blood as far as practicable?

Mr. SYED ABDUL MAJID: Yes, attempts are being made to replace them as far as practicable.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state the reasons why one Babu Manasha Chandra Chakravarty was given five extensions?

Mr. SYED ABDUL MAJID: He was the District Judge's bench clerk and he had specialised knowledge. As such, retention of his services was considered valuable by the District Judge, and therefore he was given five extensions.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether the extensions were sanctioned by the District Judge himself?

Mr. SYED ABDUL MAJID: Yes, Sir.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state whether he was granted extensions on a year to year basis?

Mr. SYED ABDUL MAJID: He was granted extensions from year to year.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state what is the present position? Do they contemplate giving him another extension?

Mr. SYED ABDUL MAJID: Government is contemplating to take away the powers of the District Judges because in many cases it has been found that District Judges are abusing their power in granting extensions of service.

Maulvi MUHAMMAD ISRAIL: Will the Hon'ble Minister be pleased to state the name of the District Judge?

Mr. SPEAKER: No answer is necessary to that question.

Mr. ABUL HOSSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether all these extensions were considered as special cases?

Mr. SYED ABDUL MAJID: Yes, they were considered as special cases.

Number of employees of Jute Regulation Department.

*279. **Babu LAKSHMI NARAYAN BISWAS:** (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to lay on the Table a statement showing—

(*i*) the present total number of employees (excepting menials) in the Department of Jute Regulation;

(*ii*) the number of them that are—

(1) Deputy Controllers,

(2) Assistant Controllers,

(3) Chief Inspectors,

(4) Inspectors in charge,

(5) Inspectors,

(6) Assistant Inspectors,

(7) Propaganda Officers,

(8) Primary Licensing Assistants,

(9) Propaganda Assistants,

(10) Clerks in head office at Alipore, and

(11) Clerks in the districts;

(*iii*) the number of them that are—

(1) Caste Hindus,

(2) Schedule Castes, and

(3) Muslims; and

(*iv*) the number of officers of each grade and of each community who were appointed between the 1st January, 1943, and the 31st December, 1943?

(*b*) Will the Hon'ble Minister be pleased to state whether in the matter of appointments referred to in (*a*) communal ratio was maintained according to the Communal Ratio Rules of the Government of Bengal?

MINISTER in charge of the AGRICULTURE DEPARTMENT (the Hon'ble Khan Bahadur Saiyed Muazzamuddin Hosain): (*a*)(*i*) 8,010.

(*ii*) to (*iv*) Statements are laid on the Table.

(*b*) Yes, as far as practicable.

It is, however, difficult to maintain the prescribed quota of Scheduled Castes. Candidates belonging to them do not in all cases join when appointed and even when they do, some of them do not stay due to the fact that they get more lucrative posts in some of the emergency departments, competition among Scheduled Caste candidates being small.

Statement referred to in reply to clause (*a*) (*ii*) *of starred question No. 279.*

(1) Deputy Controller	1
(2) Assistant Controllers	6
(3) Chief Inspectors	56
(4) Inspectors in charge	27
(5) Range Inspectors	149
(6) Assistant Inspectors	867
(7) Propaganda Assistant Inspectors	62
(8) Primary Licensing Assistants	4,801
(9) Propaganda Assistants	809
(10) Clerks in the Head Office at Alipore ..	23
(11) Clerks in districts	1,211

Statement referred to in reply to clause (*a*) (*iii*) *of starred question No. 279.*

	Caste Hindus.	Scheduled Castes.	Muslims.	Total.
Deputy Controller ..	..	..	1	1
Assistant Controllers ..	2	..	4	6
Chief Inspectors ..	22	6	28	56
Inspectors in charge ..	12	1	14	27
Range Inspectors ..	54	18	77	149
Assistant Inspectors* ..	332	95	440	867
Propaganda Assistant Inspectors*	23	3	36	62
Primary Licensing Assistants ..	1,877	689	2,235	4,801
Propaganda Assistants ..	310	97	402	809
Clerks in the Head Office ..	11	1	11	23
Clerks in districts ..	521	133	557	1,211

*Same cadre.

Statement referred to in reply to clause (a) (iv) of starred question No. 279.

	Caste Hindus.	Scheduled castes.	Muslims.	Remarks.
(1) Deputy Controller ..	..	..	..	
(2) Assistant Controllers ..	2	..	..	
(3) Chief Inspectors ..	5	1	6	Promoted from the cadre of Range Inspectors.
(4) Inspectors in charge ..	2	..	..	Ditto.
(5) Range Inspectors ..	..	..	2	Directly appointed.
(6) Assistant Inspectors (including Propaganda Assistant Inspectors).	110	49	163	Ditto.
(7) Primary Licensing Assistants (including Propaganda Assistants).	1,569	419	1,550	
(8) Clerks at headquarters office ..	8	..	10	
(9) Clerks in districts ..	166	44	185	

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state why no Assistant Controllers were appointed before the year 1943?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Assistant Controllers are taken from the grade of Sub-Deputy Collectors. These are not cases of new appointments at all.

Mr. MONMOHAN DAS: With regard to answer (*b*), will the Hon'ble Minister be pleased to state whether there was any such advertisement to the effect that scheduled caste candidates are not available or are not found to be competent?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Here there is no mention about non-availability of candidates. It is mentioned that when they join their posts, they do not stick long.

Mr. MONMOHAN DAS: In that case, will the Hon'ble Minister be pleased to state what attempt was made by the Government for the purpose of getting candidates?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Every attempt is made to find out candidates of scheduled castes, but when it fails, we have to fill up the posts with Caste Hindus generally.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state what are the requisite qualifications of Chief Inspectors and Inspectors-in-charge?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: All of them are at least graduates and Chief Inspectors and Inspectors are not generally taken from outsiders but they are promoted from the lower ranks.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that many under-graduates from communities other than scheduled castes were taken in those posts?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Yes, that was done at the very outset, but now during the last two years there has been no recruitment in the rank of even Assistant Inspectors from people who are not graduates.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that as scheduled caste candidates who were more qualified were taken to the posts requiring less qualifications, they did not stick to their posts?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: If they were over-qualified, they should not have applied for them.

Mr. ABUL HOSSAIN AHMAD: With reference to answer (*a*)(*iv*)(5)—directly appointed—will the Hon'ble Minister be pleased to state if it is not a fact that Government abolished direct recruitment of Range Inspectors some three years back?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: No, I am not aware.

SJ. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state whether Assistant Controllers are appointed directly by the Government or promoted from Chief Inspectors and other grades?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: As far as I know, they are all recruited from the Bengal Junior Civil Service.

Mr. MONMOHAN DAS: In the posts of Inspectors-in-charge, Propaganda Assistant Inspectors, Clerks in the Head Office and also Chief Inspectors, the number of scheduled caste employees is very small. Will the Hon'ble Minister be pleased to state if Government think it desirable to fill up the quota according to the communal ratio proportion?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Certainly. I will be very glad if the honourable members will help us in getting qualified scheduled caste candidates for filling up the posts. We make every attempt and only when we fail, we fill up the posts with other people. I would ask the honourable members to assist us in securing qualified scheduled caste people for these posts.

Mr. MONMOHAN DAS: Will the Hon'ble Minister be pleased to state if Government is ready to advertise again in view of the answers given today?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: If there is any vacancy and if the requisite number of qualified scheduled caste candidates do not appear, then, of course, we should advertise again.

Mr. ABUL HOSAIN AHMED: Will the Hon'ble Minister be pleased to state how many direct appointments have been made in the grade of Inspectors during the régime of the Hon'ble Minister?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I could not say exactly but the number will be very small.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state what are the requisite qualifications of Assistant Controllers?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: As I have said, they are recruited generally from the Bengal Junior Civil Service.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state whether it is a fact that some non-Matrics were taken in that post?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: There is only one, as far as I know, and he was taken four years ago.

Mr. ABUL HOSAIN AHMAD: Is it not a fact that nine appointments have been made in the post of Chief Inspectors and three of them are Hon'ble Minister's relatives?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Certainly this is not a fact. One or two may be my relatives—very distant relatives.

Mr. ABUL HOSAIN AHMAD: One is nephew?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: Very distant.

Khan Bahadur SHAH ABDUR RAUF: Is relationship with a Minister a bar to appointment?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: I do not think so.

Babu MADHUSUDAN SARKER: Will the Hon'ble Minister be pleased to state under what circumstances that non-Matric was taken?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: That was done four years ago—not in my time—and I am unable to say.

Mr. ABUL HOSAIN AHMAD: Will the Hon'ble Minister be pleased to state whether it is a fact that one newly-recruited Inspector has been made Chief Inspector?

The Hon'ble Khan Bahadur SAIYED MUAZZAMUDDIN HOSAIN: One has been made Inspector-in-charge but he was highly qualified and that is why he was given that post. He was already holding some very responsible honorary post and he was a B.L. and his work was very good—that is why it was done.

HELD OVER QUESTION

Rise in the price of plough cattle.

***255. Mr. AHMED HOSSAIN:** (*a*) Will the Hon'ble Minister in charge of the Agriculture Department be pleased to state whether his attention has been drawn to the fact that—

(*i*) at Katabari the price of plough cattle has gone up seven to eight times; and

(*ii*) that cattle has become unavailable?

(*b*) If the answer to (*a*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps, if any, Government have taken, or propose to take, in the matter?

The Hon'ble Khan Bahadur Saiyed MUAZZAMUDDIN HOSAIN: (*a*) (*i*) and (*ii*) No.

Government are, however, aware that in certain areas the prices of cattle have abnormally risen and considerable difficulty is being experienced in getting suitable plough cattle.

(*b*) The honourable member's attention is drawn to the statement made in this House by the Hon'ble Chief Minister on the resolution about measures for stopping the slaughter of cattle moved by Dr. Dhirendranath Sen during the current session.

Loans have been sanctioned on a liberal scale to enable cultivators to purchase plough cattle. Orders are under issue stopping the slaughter of cattle for sale of meat for two days in the week. The Governments of Bihar and C.P. have also been moved to permit the import of cattle of a specified number from these provinces into Bengal. The question as to how best the cattle position in the Province can be improved is engaging the serious attention of Government and further measures will be taken if considered necessary.

UNSTARRED QUESTIONS

(answers to which were laid on the table)

Family allowance of certain security prisoners.

128. Mr. SIBNATH BANERJEE: (*a*) Will the Hon'ble Minister in charge of the Home (Jails) Department be pleased to state whether it is a fact that Government have recently announced that family allowances granted before have been increased by 100 per cent. and 50 per cent.?

(*b*) If so, will the Hon'ble Minister be pleased to state whether it has been given effect to? If so, when?

(*c*) Will the Hon'ble Minister be pleased to state whether the considerations for granting allowance to the following security prisoners have been completed—

(*i*) Sudhir Ghose of Jessore—Presidency Jail.
(*ii*) Nanilal Chakravarty—Presidency Jail.
(*iii*) Sj. Bhabatosh Dutta—Presidency Jail.
(*iv*) Sj. Nikunja Maiti, M.L.A.—Presidency Jail.
(*v*) Sj. Pannalal Mitra—Presidency Jail.
(*vi*) Sj. Krishna Kumar Chatterjee, Howrah—Presidency Jail.
(*vii*) Sj. Sarashi Bose—Presidency Jail.
(*viii*) Sj. Satya Mukherjee—Presidency Jail.
(*ix*) Sj. Sudhir Mukherjee—Presidency Jail.
(*x*) Sj. Bibhas Ray—Presidency Jail.
(*xi*) Sj. Satyesh Bhattacharyya—Presidency Jail.
(*xii*) Sj. Sudhir Neogi—Presidency Jail.
(*xiii*) Miss Shantisudha Ghose interned in Barisal—Presidency Jail.
(*xiv*) Miss Kamala Das Gupta—Presidency Jail.
(*xv*) Miss Nirmala Ray—Presidency Jail.
(*xvi*) Mrs. Pratima Ray—Presidency Jail.
(*xvii*) Mrs. Suhashini Ganguly—Presidency Jail.

(*xviii*) Mrs. Bimal Prativa Devi—Presidency Jail.
(*xix*) Miss Bina Das—Presidency Jail.
(*xx*) Sj. Dinesh Chandra Roy—Dum Dum Jail.
(*xxi*) Sj. Keshab Banerjee—Dum Dum Jail.
(*xxii*) Sj. Kanai Lal Chatterjee—Presidency Jail.
(*xxiii*) Sj. Gunada Majumdar—Presidency Jail.
(*xxiv*) Sj. Harasundar Chakravarty—Presidency Jail.
(*xxv*) Sj. Sushil Das Gupta— Presidency Jail.
(*xxvi*) Sj. Khemen Sen Gupta—Presidency Jail.
(*xxvii*) Sj. Abineswar Misra—Presidency Jail
(*xxviii*) Sj. Rashbehari Pal—Midnapore Jail.
(*xxix*) Sj. Basanta Dass—Presidency Jail.
(*xxx*) Sj. Haridas Ghosh—Presidency Jail.

MINISTER in charge of the HOME DEPARTMENT (the Hon'ble Khwaja Sir Nazimuddin): (*a*) and (*b*) The honourable member is referred to the Press Note of the 22nd June, 1943, on the subject. The decision has already been given effect to since the publication of the Press Note.

(*c*) Yes, except Babus Kanai Lal Chattarji and Abineswar Misra.

There are no security prisoners named Miss Santi Sudha Ghosh and Miss Pratima Roy in the Presidency Jail. No petitions have been received for the grant of family allowances to security prisoners Babus Nikunja Maiti, Sudhir Neogi and Khemen Sengupta and Misses Kamala Dasgupta and Bina Das and Mrs. Bimal Prativa Devi.

Mr. NISHITHA NATH KUNDU: With reference to question (*c*)(*xiii*), will the Hon'ble Minister now please tell us whether Miss Shantisudha Ghose, who is not in Presidency Jail but is interned in Barisal, applied for any allowance?

Khan Bahadur MOHAMMED ALI: Miss Shantisudha Ghose is an internee in the district of Bakarganj.

Mr. NISHITHA NATH KUNDU: My question was if she applied for any maintenance allowance.

Khan Bahadur MOHAMMED ALI: Yes, Sir.

Mr. NISHITHA NATH KUNDU: What has happened about her petitions?

Khan Bahadur MOHAMMED ALI: Her petitions were rejected.

Mr. NISHITHA NATH KUNDU: Is the Hon'ble Minister aware that she was the professor of B. M. College, Barisal?

Khan Bahadur MOHAMMED ALI: That is a matter which concerns the Education Department.

Mr. NISHITHA NATH KUNDU: Is the Hon'ble Minister aware that recently Government have issued orders on the authorities of the college to remove her?

Khan Bahadur MOHAMMED ALI: I have seen an announcement in the press, but again I may say that is a matter which concerns the Education Department.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister be pleased to state why her petition for maintenance was rejected, on what ground?

Khan Bahadur MOHAMMED ALI: Because it was not considered a fit case for granting it.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state if the order of her removal from the College went from the Home Department?

The Hon'ble Khwaja Sir NAZIMUDDIN: On a point of order, Sir. May I say, how does this question arise—about her removal from the college?

Mr. NISHITHA NATH KUNDU: You have rejected the maintenance allowance. She was earning.

Mr. SPEAKER: That question was relevant but the other question was not.

Mr. DHIRENDRA NATH DATTA: Will the Hon'ble Minister be pleased to state if it is not a fact that by detention she was deprived of the income she was earning as Professor of the B. M. College?

Khan Bahadur MOHAMMED ALI: Miss Shantisudha Ghose is an internee and a restrictee and not a security prisoner.

Mr. MIRZA ABDUL HAFIZ: Will the Hon'ble Minister be pleased to state the family allowances that have been granted to each of the security prisoners mentioned in the question?

Khan Bahadur MOHAMMED ALI: Serial No. (*i*) has been granted Rs. 50 per month; serial No. (*ii*), Rs. 50 per month; serial No. (*iii*), Rs. 20 per month; serial No. (*vi*), Rs. 25 per month; serial No. (*vii*), Rs. 75 per month; serial No. (*viii*), Rs. 45 per month; serial No. (*ix*), Rs. 100 per month up to the date of release; serial No. (*x*), Rs. 100 per month; serial No. (*xi*), Rs. 50 per month; serial No. (*xv*), Rs. 50 per month; serial No. (*xvi*), Rs. 15 per month; serial No. (*xvii*), Rs. 50 per month; serial No. (*xx*), Rs. 50 per month; serial No. (*xxiii*), Rs. 100 per month; serial No. (*xxiv*), Rs. 50 per month; serial No. (*xxv*), Rs. 30 per month up to the date of release; serial No. (*xxviii*), Rs. 60 per month; serial No. (*xxix*), Rs. 60 per month; serial No. (*xxx*), Rs. 75 per month. No petitions were received from serial Nos. (*iv*), (*xii*), (*xiv*), (*xvii*) and (*xix*). The petition of serial No. 26 was rejected and that of serial No. 22 is still under consideration by Government. Serial No. 5's petition was rejected, and serial No. 23 is an internee.

Mr. SASANKA SEKHAR SANYAL: In view of the answer that there was no petition in respect of serial No. 4, Sj. Nikunja Maity, will the Hon'ble Minister himself, and not his Parliamentary Secretary, be pleased to state whether or not the wife and daughter of Sj. Nikunja Maity approached the Hon'ble Minister himself several times personally and once in the company of Dr. Gobinda Chandra Bhowmik, a member of this House, and all these petitions were handed over to the Hon'ble Minister himself?

Khan Bahadur MOHAMMED ALI: As I have said, no petition was received from this security prisoner through the proper channel, and the representation to the Hon'ble the Chief Minister was regarding release.

Mr. SASANKA SEKHAR SANYAL: Will the Hon'ble Minister be pleased to state what happened to the petitions which were submitted by these relations which contained the question of release as well as, in the alternative, grant of allowances? Where are those petitions?

Khan Bahadur MOHAMMED ALI: No petition was received through the proper channel. There might have been a petition received by the Hon'ble the Chief Minister, but it mainly dealt with the question of release.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister please state whether, when the relations presented those petitions to the Hon'ble the Chief Minister, they were informed that they should apply through the proper channel?

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister be pleased to state whether Miss Shantisudha Ghose as an internee is free to earn as a lecturer of the College or elsewhere outside the limits of internment?

Khan Bahadur MOHAMMED ALI: She is certainly free to earn her livelihood.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister please tell the House why in the case of serial No. (c) Sj. Pannalal Mitra, the petition has been rejected? On what grounds?

Khan Bahadur MOHAMMED ALI: Because it was not considered a fit case for the grant of family allowance.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister please state if Miss Shantisudha Ghose is free to earn her livelihood as a Professor of a College receiving Government grant-in-aid?

Khan Bahadur MOHAMMED ALI: That is a matter of opinion. I have already stated that she is free to earn her livelihood, and it is her concern how she does it.

Sj. NARENDRA NATH DAS GUPTA: Will the Hon'ble Minister be pleased to state whether she can earn as a Professor of a College receiving Government grant-in-aid? It is a point of information and not of opinion.

Khan Bahadur MOHAMMED ALI: So far as the Home Department is concerned it is hardly their look out how she earns her livelihood.

Mr. ATUL CHANDRA SEN: From the answer just now given do I understand the Hon'ble Minister to say that the Home Department had nothing to do with the recent orders passed by the Government directing the Braja Mohan College authorities to remove her from service?

Khan Bahadur MOHAMMED ALI: I would ask you, how does that question arise?

Mr. SPEAKER: It did not arise before, but in view of the last answer it has some bearing.

Khan Bahadur MOHAMMED ALI: I only said that she is free to earn her livelihood.

Mr. SPEAKER: You can answer it in your own way.

Khan Bahadur MOHAMMED ALI: I want notice.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister please tell the House what was Miss Shantisudha Ghose doing while she was arrested?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Illness of security prisoner Srijut Profulla Kumar Chatterjee.

127. Babu KHAGENDRA NATH DAS GUPTA: (*a*) Will the Hon'ble Minister in charge of the Home Department be pleased to state whether it is a fact that—

(*i*) Srijut Profulla Kumar Chatterjee, a security prisoner, now detained in the Buxa Special Reserve Jail, has been suffering from acute stomach troubles for about one year since his transfer to that jail;

(*ii*) he has completely lost his capacity to digest anything;

(*iii*) the Medical Officer of Buxa Special Reserve Jail recommended several times for his immediate transfer to the Calcutta Medical College Hospital or to any other suitable place for his treatment;

(*iv*) he submitted several petitions to the Hon'ble Minister for his transfer as recommended by the Medical Officer; and

(*v*) he has not yet been transferred from Buxa Jail?

(*b*) If the answer to (*a*) (*v*) is in the affirmative, will the Hon'ble Minister be pleased to state the reason thereof?

The Hon'ble Khwaja Sir NAZIMUDDIN: (*a*) (*i*) and (*iii*) to (*v*) Yes.

(*a*) My information is that the prisoner is having occasional diarrhœa, but I am not aware that he has completely lost his capacity to digest anything.

(*b*) The question of his transfer to some other jail is under consideration.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*)(*iii*), will the Hon'ble Minister be pleased to state how many times the Medical Officer of the Jail recommended the transfer of the prisoner in question to the Calcutta Medical College?

Khan Bahadur MOHAMMED ALI: The Medical Officer recommended transfer only once and once reminded the Superintendent to remind the Inspector-General.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister please state when did the Government receive the recommendation of the Medical Officer?

Khan Bahadur MOHAMMED ALI: I ask for notice.

Mr. ATUL CHANDRA SEN: Will the Hon'ble Minister please state how long the Government will take in considering the recommendation made by the Medical Officer?

Khan Bahadur MOHAMMED ALI: At first when the transfer was recommended, it was not considered necessary to transfer the security prisoner because he was only suffering from diarrhoea, but subsequently since he is still suffering from diarrhoea the question of transfer is under Government's consideration.

Mr. ATUL CHANDRA SEN: With reference to answer (*a*)(*ii*), will the Hon'ble Minister consider the desirability of placing a copy of the Medical Officer's report on the table?

Khan Bahadur MOHAMMED ALI: It is not considered necessary to place a copy of the Medical Report on the table.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister please tell the House whether the Medical Officer of a Jail or the Home Department—among these two who—is the proper authority for recommending transfer?

Khan Bahadur MOHAMMED ALI: It is the Medical Officer who recommends the transfer and the Home Department is the authority to pass orders of transfer.

Mr. CHARU CHANDRA ROY: Will the Hon'ble Minister please tell the House if it is incumbent on the Home Department to accept the recommendation of the Medical Officer about the health of a prisoner?

Khan Bahadur MOHAMMED ALI: It is not incumbent.

Mr. NISHITHA NATH KUNDU: Will the Hon'ble Minister be pleased to state what was the recommendation actually and what was the diagnosis of the Medical Officer

Khan Bahadur MOHAMMED ALI: The diagnosis was diarrhoea.

Process fees realised in respect of revenue and rent-paying estates in Bengal.

128. Khan Bahadur Haji BADI AHMAD CHOUDHURY: (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state—

(*i*) the present number of revenue and rent-paying estates (both under the khas mahal and permanently-settled estates) in the Province of Bengal, district by district;

(*ii*) the amount of process fee realised in the year 1942-43 from the estates advertised by the Collectors for sale in the districts of Bengal, district by district,

(*iii*) the rate at which process fee is being realised in respect of the estates advertised for revenue sale,

(*iv*) the rate at which process fee used to be realised before the year 1937 (before the new constitution of the present Assembly); and

(*v*) the rate at which process fee is being realised at present—

(1) in respect of permanently-settled estates paying revenues below Rs.10, and

(2) in respect of khas mahal taluks in the district of Chittagong?

(*b*) Is the Hon'ble Minister considering the desirability of issuing instruction to Collectors to realise process fees at the rate prevailing before the year 1937?

MINISTER in charge of the REVENUE DEPARTMENT (the Hon'ble Mr. Tarak Nath Mukerjea): (*a*) (*i*) and (*ii*) A statement containing the information asked for is laid on the Table.

(*iii*) The rates are charged under sections 6 and 7 of the Sale Law and the rules 70(2) and (4) of the Sale Law Manual. In some districts a further charge of 3 to 4 annas is made for boat hire during the rains.

In the district of Chittagong, process fees are realised according to the following scale:—

Estates paying an annual revenue of Rs.10 and above—Rs.3.
Estates paying an annual revenue from Rs.5 to Rs.10—Rs.2-4.
Estates paying an annual revenue below Rs.5—Rs.1-8.

(*iv*) Same as the existing rates except in Jessore, Khulna, Bakarganj and Chittagong where the fees were realised as follows:—

Jessore—Annas 12 for each place *plus* annas 2 as boat hire.
Khulna—Rs.3-12 including boat hire for each set of notices under sections 5 and 7 for each case.
Bakarganj—Annas 15 for each locality.
Chittagong—For estates paying a land revenue of Rs.10 and above, the fees prescribed in the rule 70(2) of the Sale Law Manual and for estates paying a land revenue below Rs.10, a single fee of annas 12.

(*v*) *Vide* reply to (*a*) (*iii*). The rates for khas mahal taluks are the same as those for permanently-settled estates.

(*b*) No.

Statement referred to in reply to clause (*a*) (*i*) *and* (*ii*) *of unstarred question No. 128.*

District.	Present number of revenue and rent-paying estates.	Process fee realised during 1942-43. Rs.	a.
Burdwan	5,328	2,160	0
Birbhum	1,210	2,974	0
Bankura	1,631	353	12
Midnapore	2,921	2,106	0
Hooghly	3,196	2,042	0
Howrah	1,077	889	8
24-Parganas	2,188	3,459	0
Nadia	2,584	2,106	0
Murshidabad	2,567	5,261	0
Jessore	3,097	830	0
Khulna	1,284	888	8
Calcutta	6,409	Nil	
Dacca	12,500	3,769	8
Mymensingh	10,793	2,796	0
Faridpur	6,428	1,666	8
Bakarganj	4,322	14,967	0
Chittagong	61,829	17,626	0
Tippera	3,894	8,867	4
Noakhali	11,229	8,077	0
Rajshahi	1,972	1,811	9
Dinajpur	1,110	1,400	0
Jalpaiguri	266	5	8
Rangpur	806	1,909	0
Bogra	737	949	4
Pabna	2,221	469	8
Malda	909	486	12
Darjeeling	197	300	0

Khan Bahadur Haji BADI AHMED CHOUDHURY: মাননীয় মন্ত্রী মহোদয় অনুগ্রহ কোরে বলবেন কি তিনি reply (*a*) (*iii*)তে যা বলেছেন কোন মহলে কত টাকা revenue বাকি পড়েছে এবং তার জন্য কত Process fee দিতে হবে?

The Hon'ble Mr. TARAK NATH MUKERJEA: The answer is already given in (*a*)(*iii*), namely, Rs. 1-8.

Maulvi MOHAMMED ISRAIL: With reference to answer (*a*)(*i*) and (*ii*), will the Hon'ble Minister be pleased to state why no process fee has been realised from Calcutta?

The Hon'ble Mr. TARAK NATH MUKERJEA: I want notice.

Khan Bahadur Haji BADI AHMED CHOUDHURY: আমার প্রশ্ন হচ্ছে—কোন মহলে কত টাকার নীচে revenue বাকি পড়েছে এবং তা আদায় করবার জন্য গভর্ণমেণ্টকে Process fee বাবদ কত টাকা দিতে হবে?

The Hon'ble Mr. TARAK NATH MUKERJEA: All these are covered by rules 70(2) and (*d*) of the Sale Law Manual. Government have no option in the matter

Khan Bahadur Haji BADI AHMED CHOUDHURY: কলিকাতা, ঢাকা, ফরিদপুর ও ২৪ পরগণা প্রভৃতি যে যে জেলার Ministerগণ গভর্ণমেণ্ট পরিচালনা করেন তাঁদের জেলা হতে যে Process fee আদায় করা হয় তার ৭ গুণ বেশী চট্টগ্রাম জেলা হইতে নেওয়া হইয়াছে কেন?

The Hon'ble Mr. TARAK NATH MUKERJEA: Probably because the Government Bills are much more than that

Khan Bahadur Haji BADI AHMED CHOUDHURY: ৫০৲ টাকার উপরের মহালের জন্য যে সংখ্যায় Process fee ব্যয় করা হয় ৫৲ টাকার নীচের মহালের জন্যও সেই সংখ্যায় Process fee ব্যয় করা হয় কি না?

The Hon'ble Mr. TARAK NATH MUKERJEA: প্রশ্নটা আর একবার বলুন দয়া কোরে, আমি শুনতে পাইনি।

Khan Bahadur Haji BADI AHMED CHOUDHURY: আমার প্রশ্ন হচ্ছে—১৲ টাকার একটা মহাল, আর ১০০৲ টাকার একটা মহাল,—নীলামে দিবার জন্য যে Process জারী করা হয়—১৲ টাকার বেলায়ও পিয়ন এবং Process fee যা আদায় করা হয় ১০০৲ টাকার বেলায়ও তাই আদায় করা হয় কি না?

Mr. SPEAKER: এ হচ্ছে আইনের কথা, এতে এ রকম প্রশ্ন কোরে কোন লাভ নাই।

Khan Bahadur Haji BADI AHMED CHOUDHURY: চট্টগ্রামের একই জেলা হতে ১৭৲ হাজার টাকা Process fee আদায় করা হয়েছে কি না এক বৎসরের ভিতর, আর খুলনা জেলা হতে এক বৎসরে মাত্র ৮০০৲ টাকা Process fee আদায় করা হয়েছে কি না? হইয়া থাকিলে এই তফাতের কারণ কি?

The Hon'ble Mr. TARAK NATH MUKERJEA: I have already answered that question. The dues are different.

Acquisition of land for improvement of a road in Dacca.

129. Mr. MONMOHAN DAS: (*a*) Will the Hon'ble Minister in charge of the Revenue Department be pleased to state whether it is a fact that the Land Acquisition Collector of Dacca was moved for the acquisition of land in connection with the improvement of the Dacca-Demra Road under the District Board of Dacca?

(*b*) If so, when?

(*c*) Is it also a fact that—

(*i*) delivery of possession is not still being made;

(*ii*) the land has already been acquired for the construction of the road;

(*iii*) the Land Acquisition Department have not yet paid the land-owners (jotedars) for their land used over 5 years ago in the construction of the road;

(*iv*) the District Board of Dacca deposited the amount as advised by the Land Acquisition Department long ago; and

(*v*) the road has not yet been completed?

(*d*) If the answer to (*a*) (*iii*) is in the affirmative, will the Hon'ble Minister be pleased to state what steps the Government propose to take for early payment of compensation to the land-owners?

The Hon'ble Mr. TARAK NATH MUKERJEA: (*a*) and (*b*) Yes; on the 8th March, 1938.

(*c*) (*i*) to (*iii*) Land acquisition proceedings are not yet complete. Award under section 11 of the Land Acquisition Act is under preparation. After award, compensation for the land will be paid to the parties and formal delivery of possession under section 16 of the Act will be taken. Government are not aware if the District Board obtained possession of the land from the owners thereof amicably.

(*iv*) Yes; by instalments. The last instalment was paid on the 29th April, 1942.

(*v*) Yes.

(*d*) The Collector has been directed to expedite preparation of the award and payment of the compensations.

Placing of Children's Ward in Calcutta Medical College under a specialist.

130. Mr. SYED BADRUDDUJA: (*a*) Will the Hon'ble Minister in charge of the Public Health and Local Self-Government Department be pleased to state what action, if any, has been taken to place the Children's Ward of the Medical College under a specialist in children's diseases?

(*b*) Will the Hon'ble Minister be pleased to state whether any specialist in children's diseases is at present available in the Calcutta Medical College?

(*c*) If so, is the Hon'ble Minister considering the desirability of placing him in charge of the Children's Ward in the said College?

MINISTER in charge of the PUBLIC HEALTH DEPARTMENT (the Hon'ble Khan Bahadur Maulvi Jalaluddin Ahmad): (*a*) The ward has been placed in charge of a specialist.

(*b*) Yes.

(*c*) Does not arise.

Enquiry into the closing down of cloth market in Burra Bazar.

Dr. NALINAKSHA SANYAL: Mr. Speaker, Sir, on the last occasion I had enquired through the Deputy Speaker presiding if Government was prepared to give us some idea as to what action was taken by the Police at Burra Bazar yesterday and day before yesterday as a result of which cloth shops were closed, and——

Mr. SPEAKER: Dr. Sanyal, will you please resume your seat? I was not present when the statement was made. I think if you wait a minute the Deputy Speaker will be in the Chair and you may have the necessary reply.

Dr. NALINAKSHA SANYAL: Mr Deputy Speaker, Sir, may I without taking the time of the House invite your attention to the request that I now made to the Speaker before you occupied the Chair, and enquire whether Government is today in a position to give us an idea in this connection as to why a number of shops were closed?

Mr. DEPUTY SPEAKER: I remember it. The Parliamentary Secretary assured the House that he would make a statement today and I hope he will do it.

The Hon'ble Khwaja Sir NAZIMUDDIN: I submit that the question in which it has been raised is not according to parliamentary practice. If any information is asked for, rules have been laid down for short notice questions and that is the only method by which information can be obtained from Government. I submit that if I had been here, I would have made my protest then and there. I think that you should not allow a thing which is irregular.

Mr. DEPUTY SPEAKER: That is a point which we can discuss later. Now the point is that the Parliamentary Secretary informed the House that he would make a statement next day, if possible. It is now up to him to make a statement or not to make it. If you raise the point whether this is within the scope of parliamentary practice, I shall decide that later on. It is now for the Parliamentary Secretary or for yourself to say whether you will make a statement or not.

The Hon'ble Khwaja Sir NAZIMUDDIN: The question is what will be the implication of a statement like that. After all, as you know, the only thing that can be discussed in the House is either by way of question or by way of motion.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. I had sought information immediately after the prayer interval as soon as the matter was brought to our notice. Hitherto in this House we had taken such opportunity to elicit information on urgent and emergent matters. Here was a case of a large number of a particular class of shops being closed leading to stoppage of supplies to the mufassil which, I apprehend, would lead to shortage of cloth supply to Bengal and consequent suffering to the people of Bengal, as a whole. Apart from the question of urgency, according to the practice followed in these matters, before I would like to put in an adjournment motion on that question, I would like to give an opportunity to Government to place the facts, if any, before the House, so

that I may not be misguided. I only wanted information. There was no question of motion or resolution. If the Government are not prepared to give information, I shall keep quiet and choose my own course of action. But the protest that is sought to be lodged by the Hon'ble Home Minister is something entirely out of place. In this House itself, similar question have been raised in the past and replies given. Only the other day regarding a hunger-strike in the Rajshahi Jail some statement was made. Due to the courtesy of the Hon'ble Minister in charge, the question was dealt with on the following day. I cannot understand why there is such indignation shown by the Hon'ble Minister on this question.

The Hon'ble Khwaja Sir NAZIMUDDIN: The parliamentary practice is that this right is only given to the Leader of the House or the Leader of the Opposition to make a statement on something that is urgent and important. There again the rule is that either side gives previous information that a statement is going to be made to enable the Hon'ble Minister to be present at the time. You will see, Sir, the difficulty of dealing with a thing like this without previous notice, is that the Hon'ble Minister may not be able to reply to it. I submit that this practice should be followed in future. So far as this particular case is concerned as the Parliamentary Secretary undertook to supply information I am going to supply it. But I have made my protest because I think it is not right that a statement of this character should be made in the House by any member other than the Leader of the House or the Leader of the Opposition and it should be done by previous notice.

Mr. DEPUTY SPEAKER: I would like to tell the Hon'ble Leader of the House that there has been some misunderstanding. On behalf of the Congress Party Dr. Sanyal wanted to make a statement and with my permission he did. I thought that he was speaking on behalf of his leader as the leader of that party was not present. This question was not raised by the Parliamentary Secretary, but he at once said that he would make a statement tomorrow. It is now up to the Hon'ble Leader of the House either to make a statement or not to make a statement. I am not pressing for any statement.

Mr. SASANKA SEKHAR SANYAL: Yesterday Government having been committed, is it open to the Hon'ble Minister to go back on that?

The Hon'ble Khwaja Sir NAZIMUDDIN: I do not know if the honourable members heard me when I said that in this case I would supply the information. This is the statement that I am going to make before the House:—

A number of cloth dealers in Burra Bazar have been profiteering. The Calcutta Police accordingly started cases against some of them. Thereupon a deputation from the Marwari Chamber of Commerce waited upon the Hon'ble Minister for Civil Supplies and said that many merchants were not aware of the control prices fixed by Government and that accordingly no prosecution in respect of sales effected before 3rd March, 1944, should be instituted.

The subsequent decision of the Hon'ble Minister for Civil Supplies was that prosecution should not be instituted but that the stocks of offending

dealers should be requisitioned and sold out. In pursuance of this decision action was taken by the Calcutta Police on the 25th April, 1944, to seal shops and requisition the stocks of 32 dealers. The stocks found in these shops, which have not yet been sold, are extremely suspiciously small in quantity, and it seems clear that the bulk of the original stocks has been concealed or dissipated elsewhere. The facts have been verified from the Calcutta Police and from Mr. Jones, Provincial Textiles Controller.

GOVERNMENT BILL.

The Bengal Agricultural Income-tax Bill, 1944.

Mr. SASANKA SEKHAR SANYAL: Mr. Deputy Speaker, Sir, at this stage of the third reading of the Bengal Agricultural Income-tax Bill I propose to make a few humble observations for consideration of Government and it is my intention not to bring in heat and excitement into what I say. I hope the Hon'ble Minister may find it possible for him, if he considers the replies, to accept what I in my humble wisdom propose to say. Sir, our protest against the passage of this Bill is on various grounds. In the first place we have our objections to the internal merits of the Bill itself. In the second place, Sir, we have our objections because our apprehension —and that apprehension is well grounded and well founded—is that the revenues collected by this taxation measure will be frittered away and that it will not lead to national emancipation of our province. In the third place I would advance my objection on the footing that the Government of the day does not inspire that confidence in the minds of the people which alone entitled the Government to receive and to increase additional revenues. Sir, so far as the clauses of this Bill are concerned amendment after amendment in the course of the second reading of the Bill tried to make the provisions a bit more progressive and a bit less reactionary but they utterly failed. My good friend, Mr. Idris Ahmad, candidly admitted yesterday that the Bill was imperfect and, Sir, a new convert that he is to the faith of the Government he laid all the blame on the shoulders of the Opposition. He should not have forgotten so quickly nor should the members of the Government party lose sight of the fact that in our humble way we tried to make improvements in the provisions of the Bill, but the Government and the Hon'ble Minister in charge of the Bill hardly had the heart and the largeness to accept our amendments. Sir, whatever be the clauses of the Bill I am not going to repeat the objections which have been argued threadbare. Our principal objection with regard to this taxation measure is that it defeats its very purpose. There is no indication regarding agricultural improvement so far as the Government of the day is concerned and we wanted to make sure that even if the Government was squeezing money out of unwilling pockets the Government was doing so with the object of placing agricultural projects and agricultural improvement on a soúnder footing than before. Sir, it is common knowledge that Agriculture is a most neglected Department so far as the province of Bengal is concerned. In pre-autonomy days agriculture hardly figured well in the Budget of the Government and, Sir, it is a pity that even after provincial autonomy came into existence agriculture remained and still it does remain as one of

the minor portfolios of this democratic, popular and responsible Government. Sir, it is well known by this time that the whole of the province suffers either from problems of droughts at one place or from problems of inundation at another place, and it is well known that petty projects of a constructive character go a great way in setting the question of proper cultivation in various ways. But that has never been. We find, Sir, the Government did not see its way to enunciate the preamble in such a way as to make it sure that the revenues earned from this taxation measure would be applied for appropriate purposes. Then again, Sir, you will find that the question of abolition of the permanent settlement has been one of the main questions before the House over which practically all sections of the House were unanimous. I submit that the passing of this agricultural income-tax measure without any hearing to that question of abolition of the permanent settlement is a deadlock to the abolition of the permanent settlement itself. After all, the permanent settlement cannot be abolished by a stroke of the pen merely. There is the question of awarding compensation to the vested interests. If the recommendations of the Land Revenue Commission are referred to, you will find that just as there was a unanimity of opinion that the permanent settlement should go, similarly, Sir, the consensus of opinion was that there should be some compensation given to the vested interests. Where should this compensation come from? Compensation will not come either from England or from the United States of America. The compensation that has got to be given has to be found from our own pockets from the revenues of the province and here, Sir, was a source. Sir, if agricultural income has to be taxed, the proceeds of this taxation should either be devoted to national agriculture so that agriculture may be more remunerative and the question of paying compensation might become easier; or, in the alternative, the earnings of this taxation measure should be earmarked at least as a sinking fund for some time to come so that the question of removing landlordism and landlords would have been a practicable proposition. Therefore, I submit that not only the present Government is guilty of betraying the interests of the cultivators and agriculturists as such, they are also to be held guilty of having delayed the cause of abolition of the permanent settlement for some time to come in future.

Sir, my strongest objection to grant an additional revenue to the Government of the day is that this Government has failed in its professions and policy with regard to the political prisoners. Sir, I repeat that I am not making these observations in a spirit of acrimony and I hope the Hon'ble Minister in charge will have the largeness and generosity to anticipate at least half way what I intend to say. Sir, it is well known that the present Government is not the genuine offspring either of this House or of the province at large. It is well known, Sir, that the present Government is, if I may be permitted to say so, an illegitimate offspring of a highly exalted person who was given an office that he held and who misused the influence that he had at his disposal, that is to say, the Government started with all auspices against itself. But notwithstanding the conception that it had in trickery when some of the Ministers came out with their statements, high hopes were raised in certain quarters that although the Government came into existence in a wrong way the Ministers would be discharging their obligation in such

a way that people would forget the past and would condone the present. Sir, when the Hon'ble Mr. T. C. Goswami and my good friend the Hon'ble Mr. Barada Prasanna Pain made their initial statements immediately after the present Ministry assumed office, I repeat, Sir, high hopes were held—high hopes were held not because they were statements of Ministers but because they were statements coming from persons who were brought up in the traditions of real politics. Sir, when the Bengal Swarajya Party was formed under the name and under the shadow of the great memory of the late Deshabandhu Das it was expected in credulous quarters that persons who had the proud privilege of being associated with great leaders of this province would not make idle promises and that they would exert themselves to their utmost for the fulfilment of the pledges that they were giving. I will not be ungenerous, Sir, to say that their promises were altogether unfulfilled because I know for some time there was some fulfilment of the promises that they made as a result of which certain releases took place including members of this House. Sir, will the Hon'ble Mr. T. C. Goswami forgive me if I refer to the recent observations and remarks that he has been in the habit of making in season and out of season, relevantly or otherwise, while debating on certain matters here. On several occasions, Sir, even at the cost of relevancy a gentleman of suave manners, a gentleman who undoubtedly has been respected as a courteous and relevant gentleman, he has gone out of his way in certain matters and he has referred to their being able to release political prisoners. May I ask a straight question to him? Did he refer these things in a spirit of satisfaction or in a spirit of repentance? If he referred to the release of political prisoners in a spirit of satisfaction, may I ask him what prevented him, what prevented them from deriving further satisfaction by getting larger releases than they have already had to their credit? (Babu NARENDRA NARAYAN CHAKRABARTI: Obstruction from the Opposition.)

I am very glad that Mr. Narendra Narayan Chakrabarti, who also had the reputation of being a political worker in the past, has referred to obstruction from us. What is the nature of obstruction, may I know, Sir? If they had been suffering from any difficulty they ought in all fairness to have made their difficulties clear to us so that in our own way we might have assisted them in getting the release of political prisoners. After all the way in which references are made indicates that the present Ministers sometimes regret having released prisoners for the Hon'ble Mr. T. C. Goswami referred in this House as well as in the other House that he was loading the Opposition number. Either he is proud of that or he is repentant for that. I submit, Sir, if he was going to get any credit for having loaded the Opposition with new recruits, he ought to have gone constitutionally further in securing the release of those members of this House who are behind the prison bar.

Sir, you know that the High Court brought into its own forum, brought into its own court room persons who were detained without trial and nobody will believe that the Government has not the power to bring prisoners within the precincts of this legislature and it was only fair, it was only decent, it was only proper that when this Ministry was racing with the Opposition and when there was a difference of not more than 12 or 14 votes at the most so

far as non-Europeans are concerned, this Ministry would have stood vindicated, this Ministry would have been entitled to larger praise of responsibility and popular support if they had taken the generous risk of bringing those 10 members who could have come and participated in the voting in this House. (Babu NARENDRA NARAYAN CHAKRABARTI: Question.) Why question? You question your own sanity; you question your own wisdom; you question your own propriety. These members are the guests of the Government and these members could have come here as guests of the Government. Government could have set apart a separate gallery in the House, Government could have so arranged that those members could have no access or intercourse with fellow members in this House and the Government should have taken courage in both hands and should have given them a chance of free voting to see as to whether they were supporting this Government of the day or not.

Sir, it appears that the Government is not so generous in the matter of political prisoners as the Ministers profess to be today and that is why they are not able to take the risk with these votes. After all, we are here supposed to be in a democratic House. Democracy can have no meaning unless all persons entitled to express their opinion are given the liberty and the opportunity to do so. If the Home Department considers these people too unsafe to be set free I do not find what is there that prevents the Government from bringing them in this House for exercising their rights and privileges as members of this House. Sir, that would have setttled the whole question, that would have shown that either this Government has a real majority behind it or it has not. If it had real majority tested by all available members of this House it would have still further reason to get entrenched in private confidence. But if on the other hand Government finds that it does not enjoy that confidence which in artificial manner it tries to brag and flourish, it will be only consistent with decency and democratic principles if it gets rid of the Treasury Benches. As I said just a little before, the Hon'ble Mr. T. C. Goswami had several times referred to these political prisoners. May I know from him today once for all what is the spirit in which he makes these references. Well, as I submitted, Sir, on a previous occasion it was expected that these Ministers would do much more for these political prisoners than what has been done today. Sir, they have—at least some of our friends—Mr. Narendra Narayan Chakrabarti, Mr. Atul Chandra Kumar, the Hon'ble Mr. Barada Prasanna Pain, the Hon'ble Mr. Tarak Nath Mukerjea, the Hon'ble Mr. Tulsi Chandra Goswami—formed into a separate party known as the Bengal Swarajya Party and they have elected Srijut Sarat Chandra Bose as their leader. Where is the leader today, Sir? Will they worship the memory of Srijut Sarat Chandra Bose eternally just as Rama's brothers worshipped his sandals when Rama was in exile? Is this the way in which respect for Srijut Sarat Chandra Bose's leadership will be cherished in their mind, or are we to expect from them a practical, realistic demonstration of what they intend to do for Srijut Sarat Chandra Bose? (Babu NARENDRA NARAYAN CHAKRABARTI: We are only following what your leaders did.) I do not know, Sir, if the interpretation of leadership is conveniently done like the interpretation of religion. Even a butcher sometimes thinks that he is acting according to religion when he kills an

animal in his custody. I do not know what is the leadership that my friend, Mr. Narendra Narayan Chakrabarti, is following but the fact stands out that Srijut Sarat Chandra Bose, the undoubted leader of the province, Srijut Sarat Chandra Bose who is claimed to be the leader of Mr. Narendra Narayan Chakrabarti also, that Srijut Sarat Chandra Bose is not only helpless in exile but that his followers who had elected him as the leader of the party are unable to do anything for him. (A VOICE FROM THE COALITION BENCHES: What did you do when you were in power?) That is a good question and I thank my honourable friend. Before I answer that question shall I understand that the Government of this day bases its policy on the failures, if any, of the previous Government? Are we to understand that this Government of the day is taking its lead out of what could not be done by the previous Government? Sir, the previous Government was a Government which was not the second wife of His Excellency but the present Government is the second wife of a senile husband. It is known to the people of this province that the previous Ministry had tussels day in and day out, hour in and hour out with the higher authorities and that the Home Department did not allow the previous Government to act as they liked.

(At this stage the blue light was lit.)

I am prepared to sit down, Mr. Deputy Speaker, if you don't allow me to speak, but I stand up on my constitutional right to speak till I have finished.

Mr. DEPUTY SPEAKER: Mr. Sanyal, I have no reason to interrupt you, but I have got a very long list of speakers, and any way I wish to finish the Bill today. I will try to finish it by 6-30 p.m., if not earlier. If you insist on speaking I will be ready to sit up to 7 o'clock. I hope that in order to accommodate your colleagues you will be very brief.

Mr. ABDUR RAHMAN SIDDIQI: On a point of order, Sir. Are the rules of relevancy in abeyance today? Should not the speaker speak to the subject under discussion and not run about here and there?

Mr. DEPUTY SPEAKER: Order, order. Mr. Siddiqi, you were not perhaps in this House yesterday, when I stated very clearly that in a matter like this, i.e., the third reading of a Bill, the general policy and particularly the financial policy of Government as a whole can be discussed, and I have already allowed some members to make long speeches.

Mr. ABDUR RAHMAN SIDDIQI: I appreciate that, but the general financial policy does not in any way refer to the incarceration of Mr. Sarat Chandra Bose.

Mr. SASANKA SEKHAR SANYAL: As I have already said in the beginning I was speaking not in a spirit of acrimony but I was in a mood to have a heart to heart talk with my friends opposite who, I believe, are still concerned with political prisoners, because although, Sir, in moments of heat and excitement in the House in the course of our debate, persons opposing each other are carried away by emotions, still let this not be forgotten that they are of the same kith and kin, they have the same problem and the solution that is needed applies equally to all. I know that there are difficulties in the matter of political prisoners, but then, Sir, I

expect that the Hon'ble the Finance Minister will stand up and take us into confidence as to what those difficulties are. After all, we know, Sir, that there is a distinction between the ideology of Sir Nazimuddin and the ideology of the Hon'ble Mr. Tulsi Chandra Goswami and some of our friends over there. Sir Nazimuddin is the product of two leaderships. He owes allegiance in the first place to the Muslim League, which has no concern with the Congress members who are in jail, and in the second place, to the bureaucratic powers, and bureaucracy is not concerned with the welfare of the political prisoners. I ask a straight question to the Hon'ble Mr. Tulsi Chandra Goswami and other friends there: don't they realise that the province is definitely poorer today on account of the fact that several thousands of families are being ruined by their earning members being in jail. What is the administrative exigency, what is the political necessity for keeping those people in jail any longer? Sir, there are some people who had been put to jail in 1940 and there are some people who went to jail in 1941 and 1942 and today we are about to cross the middle of 1944 and still those people are in jail, although political atmosphere of the country is such that no detention is further considered necessary.

Babu NARENDRA NARAYAN CHAKRABARTY: Did you put this question to those who are responsible for their arrests?

Mr. SASANKA SEKHAR SANYAL: I am not holding brief for a Government which does not exist. I am here to make my suggestions, to make my submissions and to make my appeals to the Government of the day.

Mr. ABDUR RAHMAN SIDDIQI: Sir, how relevant is this to matters financial or agricultural according to your ruling? I appeal to you now to use your power according to your own ruling.

Mr. DEPUTY SPEAKER: Mr. Siddiqi, this matter was raised yesterday and I appealed to the members to be relevant, but they wanted a long rope to discuss the general policy. I have allowed both sides some more time to discuss this matter and I was given to understand by the speaker who is speaking now that he would speak within the limits of this Bill and I hope that he will come to his point very shortly.

Mr. SASANKA SEKHAR SANYAL: Mr. Deputy Speaker, Sir, I was referring to this question of political prisoners as I wanted to have some definite answer from my good friend the Hon'ble Mr. Tulsi Chandra Goswami. In season and out of season the question is put as to what the previous Government did, but whether the previous Government was good or bad is a matter for the historians to say. So far as we the members are concerned today, we are concerned only with the Government of the day and we are not writing any history of our outgoing Government. If the outgoing Government was in any way bad, well the odium of that was shared between myself on the one hand and persons who are adorning the Treasury Benches on the other. Therefore it is idle to side-track the main issue, it is idle to distort the live problem by drawing attention of the House to things which are hardly relevant. As I have just now said, I know that the present Ministry with its limited powers have got difficulties in dealing with the Home Department, but at the same time, Sir, we want

to know what those difficulties are. We have a right to know that. If the Hon'ble Minister speaks that there are some difficulites for some reasons, it is up to them to make the position clear, and whatever might be the difficulties of the previous Ministry, Mr. Fazlul Huq had the goodness, had the courage, had the frankness, had the fellowship and courtesy to lay bare before the members of the House what was the cause of helplessness and wherefrom the repression came. As I was just saying I do not expect Sir Nazimuddin to exercise that imagination which is necessary for dealing with political prisoners. His politics is not of such a kind. His politics has never been of such a kind as to make him friendly, as to make him sympathetic, as to make him practical in respect of political prisoners, but that is what is not expected of at least some members of the Treasury Benches. Sir, whatever excitement might have been in the political field some time back, whatever justification there must have been some time back, the atmosphere today is such that the torture and tyranny now going on ought to be stopped. The numerous prisoners in this province ought to be released. After all the prisoners are human beings; they are not machines. There is a limit to suffering, there is a limit to every thing. When will they come out? Today at least the Hon'ble Mr. Tulsi Chandra Goswami ought to know, if not the Hon'ble Sir Nazimuddin, that within the prison walls are persons who are recognised as the highest repositories of culture, within the prison bars are persons who have rendered the highest service to society, within the prison walls are persons who in future are expected to give a lead to the country in times of emergency. The question is: Are you going to kill the prisoners behind the prison bars? Are you going to kill the manhood of Bengal? Are you going to jeopardise the future of this province, which is very dark and which requires a bold lead and courageous statesmanship? I would appeal to the member of the Government party irrespective of community Sir, I would particularly make an appeal to my Muslim friends over there. This province is faced with grave problems.

(At this stage the red light was lit.)

Sir, there is no red light for me.

Mr. DEPUTY SPEAKER: Have you finished, Mr Sanyal?

Mr. SASANKA SEKHAR SANYAL: No, I have not.

Mr. DEPUTY SPEAKER: I am sorry I cannot allow you more time.

Mr. SASANKA SEKHAR SANYAL: I only want two minutes.

Mr. DEPUTY SPEAKER: Yes.

Mr. SASANKA SEKHAR SANYAL: I particularly make an appeal to my Muslim friends. Today the province is threatened with great crisis, external and internal. If we have got to rise up to the height of the occasion, if we have got to be real trustees of the future in store for us and if we have got to shape the destinies of our future generations, we have got to take up the problem of political prisoners first. You cannot steer the province out of the present difficulty. You cannot resist against foreign aggression unless you can bring out the leaders of men who are inside jails. You cannot save this province from the grip of famine unless you

bring out the people who in the past have saved the province from distress and famine. In that view of the matter, while I make an appeal to the members of the Government party, I do make it clear to the members of the Treasury Benches that we refuse to give supplies in the shape of agricultural income-tax because in the first place there is no sanction behind the Bill, because in the second place this is an attempt to strike by the back-door at the permanent settlement and because in the third place these Ministers have failed grievously so far as politics and political prisoners are concerned. We emphatically refuse to give supplies unless our leaders now in jails are brought back to us.

(At this stage, the House was adjourned for 15 minutes for prayer.)

(After adjournment.)

Mr. DEPUTY SPEAKER: I have got a very long list of speakers. I think it was agreed that today the leaders of different parties would speak. I shall allow only one hour for the speakers in the list and then at 6-30 I shall call upon the Hon'ble Minister to speak.

Dr. NALINAKSHA SANYAL: How long will he speak?

Mr. DEPUTY SPEAKER: He will speak perhaps till 7 p.m.

Mr. A. K. FAZLUL HUQ: Sir, I am not very much disposed to speak, but I feel that your reference to me at the present moment is somewhat of an indication that I should also express my views on the Bill. I will speak. Do you want me to speak now?

Mr. DEPUTY SPEAKER: You can speak afterwards.

Rai HARENDRA NATH CHAUDHURI: Mr. Speaker, Sir, I hope you and the House will pardon me if in recording my last objection to this untimely, misconceived, unwarranted measure of taxation I tax your patience once more by speaking at some length. Bengal passing through the aftermath of a devastating famine and persistent famine conditions is going to be burdened with an agricultural income-tax on a permanent basis for the first time in her chequered history of the last 150 years. On such an occasion a historical mood is induced and hence I would narrate a bit of history before I pass on to the discussion of the Bill before us.

Sir, almost exactly one hundred and fifty-one years ago on the 1st of May 1793, Regulation I of that fateful year otherwise known as the Permanent Settlement Regulation was passed. The Regulation was promulgated with an antecedent proclamation, dated the 22nd March, 1793, containing not only the articles of the Regulation but declaring them to be articles "relative to the limitation of the public demand upon the land". And, what did the Governor-General issuing the Proclamation mean by the "limitation of the public demand" and assurance against augmentation of such demand could be easily and clearly gathered from Lord Cornwallis's letter of the 6th March to the Court of Directors written on the eve of the Proclamation as it were. "We think this a proper opportunity to observe," wrote Cornwallis, "that if, at any future period, the public exigencies should require an addition to your resources, you must look for this addition in the increase of the general wealth and commerce of the country and not

in the augmentation of the tax upon the land." "We are satisfied, however, that it will far exceed general expectation; and the duties on the import and export trade (exclusive of any internal duties which it may in future be thought advisable to impose) that may hereafter be levied, will afford an ample increase to your resources without burdening the people or affecting in any shape the industry of the country."

The year 1793, as you know, Sir, is a turning point in the history of the world. The French Revolution was reaching its climax from the deposition of the French King and Queen to their execution. The whole of the monarchical Europe along with England were on the move against revolutionary France and "Pitt's Gold" was much in requisition. Here in India a Governor-General, who had better personal experience of the War of American Independence and of the surrender at Yorktown, found Tippu Sultan unsubdued and the Marhattas still a power to reckon with. It was Bengal money that helped to secure the overthrow and elimination of the French in the last Carnatic War and it was Bengal money, again, that according to British historians brought grist to the new mills of Lancashire. Bengal revenue had therefore to be put on a sound and sure basis in those days of uncertain British dominion in Eastern India and the approaching new war with France which history came to record as the Napoleonic War. At such a time settlement of Bengal and Bihar revenue was as essential as assurances were easily forthcoming. Even about 20 years after the Permanent Settlement in 1811 the Court of Directors not only reconciled themselves to the prospective loss of revenue but frankly declared that the Government "would be able by means of taxation on the necessaries or luxuries of life, not only to indemnify itself for the sacrifices it had made and for any contingent loss which it might sustain from the depreciation of money, but that our revenue might be made to advance in equal proportion with the prosperity of the country and that both would go on flourishing in rapid progression." Of course, it was four years before Waterloo.

To continue the historical narrative, fifty years more passed and the age of interpretation came with the discovery of the great distinction between the tweedledum of tax on land and the tweedledee of tax on income from land. And why should it not? On the 18th February, 1860, Mr. Wilson, in course of his statement on the Indian finance to the Governor-General's Council, observed in making out the case for the first income-tax on agricultural land, as follows:—

"But severe as was the storm and numerous as were the wrecks strewn over the land, it is now restored to complete tranquillity, and the Indian political atmosphere was probably never at any former time so settled and clear." "But we have deficit in the last three years," *i.e.*, following the outbreak of the Sepoy Mutiny, "of £6,500,000—we have already added to our debt £38,410,755; and with these facts before us it is for us to take a fair—I will say, a bold—view, but tempered with caution and prudence, of our position to rise to the magnitude of our difficulties, and with firm resolve determine to leave nothing undone which lies within our reach to remedy so crying an evil."

With this heroic resolve an old Minute of 1790 was pressed into service and it was declared that Lord Cornwallis stated "in precise terms" that a

landholder "must contribute an income-tax levied on land in proportion to his income." If so, no waiver of objection from any zamindar was called for, yet the loyalty of the then Maharaja of Burdwan was exploited and a generous letter from him was used as a shield against the charge of bad faith. It is a fact, however, that this first imposition of a universal income-tax including tax on land was for a very short term and when such a tax was imposed for the second time on incomes from land in the interest of what may be termed as the Barrack budget of 1869, it was justified again as a post-Mutiny measure. "The great convlusion of 1857," observed Sir Richard Temple in his financial statement of 1869, "so fraught with trouble yet so fruitful in reform, does to this hour make its efforts felt, and the country must brace itself to bear the small sacrifice of a light income-tax in consequence."

Sir, apart from these mutiny measures, punitive, if one may say so, taxation of agricultural income was not resorted to either as a central or a provincial measure and the dispute about its legal validity continued unresolved and from time to time exercised the minds not only of those enjoying agricultural income but even of disinterested judges and eminent jurists, European and Indian, Hindu and Muslim as well. The question regarding its legal validity came to a head in the Income-tax case known as Raja Prabhat Chandra Barua's case. On its reference to the High Court, of the seven judges who came to consider it on the division and the Full Bench as many as three, one European, one Hindu and one Muslim judge, came to seriously doubt the legal validity of an agricultural income-tax. In dissenting from the opinion of his three colleagues the late Mr. Justice Mukherjee (Sir Manmatha Nath as he then was) observed with the concurrence of Sir Zahid Suhrawardy:—

"A reservation of a right to impose further tax on the income or profits of the land which was given to the zamindar as the fruits of his own labour cannot be gleaned from any quarter. Whether a portion is taken as revenue and another under the head of income-tax, both are demands of the State, and when in assessing the revenue, a guarantee was given of its fixity and a declaration was made that the balance will not be altered at any time, to impose a further tax on the income or profits does away with that fixity and alters that which was guaranteed to be unalterable." "The words of the settlement, however, are clear enough as indicating an intention to leave untouched, for all times to come, the surplus that the landholder will be able to derive as income or profits from the lands of his estate."

I quote this observation to show how eminent judges viewed the question only the other day.

The question was ultimately set at rest by the decision of the Privy Council in the aforesaid case and Lord Russell came to the same conclusion in 1930 as Mr. Wilson reached in 1860. The conclusive reason given in the judgment was that "while the Regulations contain assurances against any claim to an increase of the *jama*, based on an increase of the zamindari income, they contain no promise that a zamindar shall in respect of the income which he derives from his zamindari be exempt from liability to any future general scheme of property taxation." It was a devastating decision indeed, for it dissolved for ever the fool's paradise so sedulously

built up by Cornwallis—correspondence in which the landlords were living for more than a century. But, Sir, can it be said after the special provisions for deductions and exemptions and reliefs in favour of certain groups and classes that the income-tax law that we are invited to pass is a general scheme of taxation applicable to all regardless of all distinctions of class and colour? I doubt, Sir, whether it will stand a judicial scrutiny in that respect. One thing, however, is certain, viz., that although the Government of India was of opinion since 1860 that the Permanent Settlement was no bar to the imposition of an agricultural income-tax it was imposed only as short-term measures to recover the financial loss due to the Sepoy Mutiny.

The Indian Empire is again menaced and every resource even provincial has got to be tapped whatever the constitutional allocation and no matter whether a province is the first target of enemy attack or in the grip of a famine. That we understand. Receipt from rent is now fixed by law and cannot be enhanced; yet inflation has to be presumed there if it cannot be proved, for necessity knows no law.

That also is intelligible. Rehabilitation of a famine-stricken subject people is or can be no part of the present rehabilitation scheme of free United Nations engaged in war. That also is not very difficult to appreciate. But what are we to think of those slaves of the bureaucracy who incapable of presenting Bengal's case for adequate financial assistance, whining and grateful for small mercies, and masquerading as popular Ministers, not only find it opportune to fasten on famished Bengal an unprecedented measure of taxation but pronounce it to be "equitable"? It will be asked perhaps why what was equitable in Bihar and Assam is not so in Bengal? A simpleton may put the question but the answer is plain and simple. Neither 1938 when the Bihar Act was passed nor 1939 before the war commenced when the Assam law was enacted was 1944 - the fifth year of the War. Neither Bihar nor Assam imposed such a tax when she was stricken down by a great famine largely induced by war conditions. Neither Bihar nor Assam taxed a provincial resource to fritter it away for expenses connected with or due to the War, expenses which ought to be borne by the Central exchequer and not certainly by the Provincial. Nor any of those Governments brought out a Land Revenue Commission to advise her on the system of land tax and ignored its recommendation about the allocation of the agricultural income-tax burking all discussion of the subject. There was ample justification not to impose or divert agricultural income-tax at this time and in such a manner contrary even to the direction of the Land Revenue Commission and sacrifice provincial resources almost earmarked for agricultural development at the dictates of the gods of Simla and thus barter away the assets of Bengal - assets which would have been of immense help to her in her post-war reconstruction - just to ensure her present Ministers continued enjoyment of the loaves and fishes of office.

But, Sir, greater than the indifference to the dire condition of the province and the abject surrender of the provincial interests is the perfidious sacrifice of the legitimate rights of this province for temporary political and party considerations, the bartering away of the inalienable rights of this country and province for the bribe of a few votes. I am referring here to the whole scheme of taxation of mixed incomes culminating in the

volte face presented by the Government in respect of the restoration of the provision of relief to the residents of the United Kingdom and outside India. For the first time, Sir, the agricultural part of the so-called mixed income is going to be subjected to income-tax along with other agricultural incomes and it must be the superior right of this Provincial Government to make the valuation of the agricultural produce and part of that income. If the Central Government under rules 23 and 24 were hitherto determining the market value of the agricultural produce or part of sugar and tea concerns, it was only for a negative purpose, namely, purpose of deduction and because there was no other authority more interested in assessing the value of the agricultural produce or agricultural income. There was no reason therefore for this Government to surrender the right to determine the value or make the assessment thereof as they have done in sections 8 and 25 of this Bill. Rather it was up to this Provincial Government to assume and assert that right. The magnitude of this surrender will be apparent if it is remembered that the Provincial Income-tax Officer will be bound under those sections to accept the Central valuation—valuation made for deduction—and make the assessment on that basis without even asking for the production of evidence that will go to prove or disprove the valuation, the income and the return. It is only a pretence, a mockery, a hollow show of assessment that is provided for in the determination of taxation of mixed incomes. But here the career of surrender and discrimination in favour of certain interests dominated by non-residents does not end. It has reached its lowest depth in the provision that has been made to allow them if possible to escape completely from the charge of agricultural income-tax in Bengal by the insertion of the new clause 46A. When I first heard it whispered in the lobby that the Government would accept the European amendment I felt somewhat surprised. For the Muslim League Ministry every surrender to European interest is possible, but knowing Hon'ble Mr. Goswami's views on the question as he chose to express them elsewhere, his altered view in spite of his capability for change was to say the least unexpected. When the source of taxation lies entirely within the borders of this Province and this provincial measure does not by its very scope and extent propose to tax any agricultural income, or for the matter of that any income, arising in other lands, it is perfectly certain no question of reciprocity or double taxation by any act on the part of the Bengal Government or Bengal income-tax authorities under this Act can possibly arise whatever the Hon'ble Mr. Goswami in his new-found wisdom may choose to say. If it arises at all it will arise through the greed of United Kingdom and other Governments to tax agricultural income arising in and within the boundaries of Bengal. New section 46A, Sir, will therefore remain as the measure and mark of that treacherous dealing with our home interests of which only a debased Ministry is capable and a reminder of the meanest surrender to political blackmail that such a Ministry oppressive to its own people and obsequious to others can make. Sir, I do not blame the European group for insisting on this amendment and trying to fish in our troubled waters. After all, they have come to earn and enrich themselves and their country first. If in earning income they have to contribute, naturally they will be anxious to contribute to their Home Exchequer first and to be relieved of their burden elsewhere. Having regard to the obvious

fact that the land producing the assessable income is situated here in this province, it is the Bengal Government's duty to insist on payment of the tax on that income here to the Bengal Exchequer. Only a fool or a false son of Bengal will not so insist and let our votes tonight determine how many there are in this Legislature to write themselves down as such.

With these words, Sir, I oppose this inopportune, ill-advised, misdirected, discriminatory measure of new taxation which proposes to tax heavily the distressed people of Bengal at a time of unprecedented crises leaving all non-residents and outside concerns lightly touched or free to escape.

Mr. J. R. WALKER: Mr. Speaker, Sir, honourable members of the Opposition have strongly contested the necessity for and advisability of imposing a tax on agricultural income in present circumstances. It has been argued that Bengal should not be expected to bear any part of the burden of expenditure arising out of war conditions, and it has been argued that this burden should be wholly borne by the Government of India and even by the British Government or the United Nations. My Party have taken a leading part in urging Bengal's claim for outright financial assistance from the Centre, and we will continue to do so as we consider that the proposals for assistance so far made by the Centre although welcome—are entirely inadequate. We must admit, however, Sir, that Bengal's claim for financial assistance will be strengthened in so far as the province has utilised its own resources to the fullest extent and it will be weakened in so far as the province has not utilised its resources. Other provinces who are being asked to bear a share of Bengal's burden can legitimately object that an agricultural income-tax should have been imposed in this province many years ago. It is unfortunate, Sir,—I agree with honourable members—that the proceeds of this tax cannot in present circumstances be utilized to meet nation-building expenditure and will have to go to meet a very small part of this province's huge deficits. It should not be forgotten however, Sir, that what we are in fact doing is to build up Bengal's revenues, and when war conditions have passed and we can concentrate on nation-building expenditure, the new taxes will make a programme of expansion possible.

It must also be remembered that success in this war against the Axis Powers—and I believe the honourable members of the Congress Party in spite of their dissociation from war efforts do wish for the overthrow of the Axis Powers—depends upon every part of the British Commonwealth and Empire, every part of the United Nations contributing their utmost to the common war effort. Honourable members must know to what a large extent the British Government and the United Nations are at present contributing to India's war effort and, while we can legitimately ask the Centre for financial assistance, I do not think that we can legitimately ask for more from the British Government and the United Nations.

My honourable friend Mr. Rowan Hodge, speaking on the motion for consideration made it clear that, while we recognised the necessity for this tax and supported an agricultural income-tax in principle, there were certain objectionable features in the Bill which we did not consider were deserving of support. Some of these objections have been removed during the passage

of this Bill, but I would like to point out to honourable members who still suggest that Government have surrendered to the European Party and who even suggest, as my honourable friend Rai Harendra Nath Chaudhuri suggested, that the European Party will only support this Bill if it is framed in accordance with our wishes, that the most important of our objections have not been removed. In the first place, we have been unable to secure the support of this House to our view that refunds to shareholders should be on the same basis as refunds to other classes of assessees, namely, on the basis of total agricultural income. I would like to stress again that the effect of clause 46 of the Bill as passed by this House, is that shareholders will be taxed on a total world income basis, that is, at higher rates than those laid down in the Schedule to the Bill. The Hon'ble Finance Minister has defended what appears to us to be discrimination against shareholders with arguments of some substance, but we must still record our view that shareholders should be taxed on the same basis as other assessees.

Our second most important objection was to the deletion by the Select Committee of clauses 47 and 48 providing for reciprocal relief in case of double taxation. Here again, Sir, we have been unsuccessful in securing the support of the House to the restoration of these clauses. The House, it is true, has gone half way or perhaps quarter way to meet us by accepting our amendment for a new permissive clause which will enable Government to grant reciprocal relief, if it thinks fit to do so, in cases where corresponding relief is granted by the other country involved. This clause, however, it is obvious, affords no real protection to the tax-payer against double taxation which is what we wanted. It is purely permissive in terms, and it commits neither Government nor this House to anything. All that can be said, Sir, is that this House has approved in principle of Government, if it thinks fit to do so, granting reciprocal relief in cases where corresponding relief is granted.

All that my Party have asked for is fair and rational legislation—we do not want any privileges or preferential treatment—and we took as our "yard stick" of fair and rational legislation the scheme followed in the Indian Income-tax Act. We cannot say, Sir, that the Bill, as passed by this House, follows entirely the scheme of the Indian Income-tax Act, but it has been based largely upon it and it is, in our opinion, an improvement on other agricultural income-tax legislation passed in other provinces. We may regret that the House has not seen fit to accept our views on certain important points, but we do feel, nevertheless, that this taxation measure is sound, and, on the whole with certain reservations, equitable and as such is deserving of our fullest support. I would only address one word of warning to Government on the administration of this tax. Income-tax is a highly complicated subject and at the Centre involved accounts such as Companies' accounts are not allowed to be handled except by an Income-tax Officer with upwards of seven years' special experience in that work. Government will be setting up a new service of Bengal Agricultural Income-tax Officers who will necessarily have little or no experience at the beginning. It will, therefore, be important both for tax-payers and for Government that a co-operative and reasonable attitude should be adopted in dealing with the many problems which will arise. If the Bengal

administration is fair and helpful, they can expect the same co-operation as has, for example, been received in Assam from tea companies and responsible tax-payers.

In conclusion, Sir, I would like to congratulate the Hon'ble the Finance Minister on the capable manner in which he has piloted this Bill through this House. He has dealt with the innumerable amendments moved by honourable members with patience and tact and has guarded his tax against numerous onslaughts in a manner which is a refutation of the allegations that Government have surrendered to the views of any particular party.

Mr. ABDUR RAHMAN SIDDIQI: Mr. Deputy Speaker, in rising to speak on the third reading of this Bill, I am afraid I shall have to revise my notions of many words and many policies. For instance, "relevancy" is one of them, and so is "acrimony". We will have to go to a new dictionary which will give new meanings, for then and then alone can decisions and statements made in the House be justified.

Dr. NALINAKSHA SANYAL: Follow your own way.

(Noise and interruptions.)

Mr. ABDUR RAHMAN SIDDIQI: Mr. Deputy Speaker, Sir, whenever we speak and find them in the wrong, they start shouting, as they have no other argument to put before the House.

Now, Sir, as regards the opposition to this Bill, I am not at all surprised. I have been wondering whether the honourable gentlemen who opposed the third reading of the Bengal Tenancy Bill could, in any way, act otherwise. They are here neither to help the zamindars nor the tenants; they are here to talk and talk and talk and see their speeches printed.

Dr. NALINAKSHA SANYAL: We talk and you make money!

(Noise and interruptions.)

Mr. ABDUR RAHMAN SIDDIQI: I appeal to you, Sir, to save me from all these attacks and disturbances.

I again repeat that when the brain is empty, disturbance seems to be the considered policy of gentlemen opposite. I hope, under your protection, I shall be able to put them right if they have any intellectual honesty left in them. Sir, the Muslim League Party they have been running down, came to this House in 1937, to level up the economic situation in Bengal and consistently, seriously and regularly, we of the Muslim League Party have gone forward step by step against bitter, venomous and insincere opposition of gentlemen who occupy the benches on the side opposite in the name of nationalism and in the name of all sorts of humbug. I remember the manner in which Mr. Sarat Chandra Bose, who was then the recognised Leader of the Opposition and on whose dead body the gentlemen bragging today walked into the Ministerial *gadis* was so terribly non-plussed at his foolish opposition to the third reading of the Bengal Tenancy Bill that he had to sit there gaping and with folded hands as a neutral doing service neither to the tenants nor to their own masters in the professions or in the zamindary circles of Bengal. I am wondering if Gokhale were alive today, what position he would have taken up in regard to a tax on agricultural income.

Dr. NALINAKSHA SANYAL: On a point of order, Sir. I would, through you, request the honourable member to expect long life to our esteemed countryman Mr. Sarat Chandra Bose and not repeat the perfidious language that he has been using regarding his life at least. He would at least have the courtesy to think that although inside prison bars due to their own action, he would still live long and probably one day will kick.

Mr. DEPUTY SPEAKER: Dr. Sanyal, that is no point of order.

Mr. ABDUR RAHMAN SIDDIQI: Mr. Deputy Speaker, Sir, you realise the senselessness of the point of order. The Hon'ble Whip, I do not know, of how many parties in the Opposition should re-learn his English.

Dr. NALINAKSHA SANYAL: English is not my mother tongue.

Mr. ABDUR RAHMAN SIDDIQI: He should also re-learn the English idiom. Let me say that my relations with Mr. Sarat Chandra Bose were more intimate and more sincere. I was more loyal to him than the people who now swear by his name (DR. NALINAKSHA SANYAL: For your Mayoralty), and people who sent hundreds of persons to jail during the disturbances of August, 1942. They should get out of the House and not sit here with blackened faces. Thank God, we were no party to that perfidy. Mr. Sarat Chandra Bose should have been here but for the action of people who wanted to break the Congress. Why do these people not realise the A. B. C. of politics and give up the tactics and dirty tricks which sent Mr. Sarat Chandra Bose to Trichinopoly and to Coorg, and I do not know where the poor man will be sent next. The Hon'ble Whip of the Party opposite called my language "perfidious". Perhaps he does not know the meaning of that expression in the English language. Perfidy applies more to those people who acted perfidiously towards the leader whom they are now raising to the seventh heaven but—I repeat the correct English idiom—over whose dead body they walked into the Ministerial offices. (Interruption.) I assure you, with all the sincerity I can command, that they will not suffer their little finger to be injured in order to get Mr. Sarat Chandra Bose released. We understand their mind. We understand their mentality and we understand their behaviour (Interruption.) I assure you, Sir, I was more loyal to Mr. Sarat Chandra Bose than these perfidious gentlemen who are now shouting about him.

Coming back to my point, I am wondering whether if Gokhale was present to-day he would have behaved as the gentlemen opposite are behaving. Imagine, Sir, the commercial and wage-earning people in the country, on the basis of their standards of income, are paying taxes, in some cases going up to even 93¾ per cent. We have been demanding—and Sir, I have been brought up in the school of Phiroz Shah Mehta and Gokhale and even Mahatma Gandhi. (Interruption.) These people, Sir, will not listen to me, but I hope you will allow me to speak. These people call themselves *satyagrahis* but they do not understand the meaning of "satya" which they kill every day. I am wondering again if they have any political sense left in them. India has been crying aloud and repeatedly for taxing agricultural incomes. The zamindary system and specially the Permanent Settlement system in Bengal have been the butt of attacks from every section of Indian political opinion. I am wondering what some of

these gentlemen, who claim to support Kisen organisations and the rights of the Krishak Proja groups in Bengal, think about the Bill which has been taken up by a gentleman who happens to be a zamindar himself. History has repeated itself in our midst. Sir, the Hon'ble Minister for Land Revenue, who piloted the Bengal Tenancy Bill, on behalf of the League Coalition, was a representative of the Landholders' Association in this House. When honourable members oppotise will come to this side of the House with the Muslim League they will realise that there is something bigger than purely sectional opinion and interest. Even zamindars, as has been proved twice, make the largest possible sacrifices and help the poor, sincerely and devotedly and not vociferously as you see on the side opposite. I do not say that this tax on agricultural incomes will lead us into the millennium. No. I am even prepared to go further and say that this Bill is not the last word on taxation on agricultural incomes. There may be flaws, there may be mistakes in it New ideas may come to us later on and in God's good time again I say the levelling up and levelling down will be done, I hope, by the representatives of the Muslim League party and their colleagues because they alone contain within the Coalition sincerity and the spirit of service to the people of Bengal. We represent the majority in this province. (A VOICE: Who are you?)

I am a Mussalman and I speak as a Mussalman Those who have become parochial, those who have become provincial, and those who have become non-national are not likely to understand the high status I have given to myself and which, I hope, I shall retain so long as I remain a Muslim. Sir, the ideology of human brotherhood is beyond the grasp and conception of the caste-ridden mentality of people who cannot see beyond their noses.

Coming back to the point of the Agricultural Income-tax Bill, I would again ask the gentlemen who have held Kisan and Krishak-Proja settlement howsoever make-believe and untrue to realise what they will be if they follow interested parties as the jackal follows the tiger in the jungle and allow an injury to be done to the krishaks and kisans in this province who happen to be my brothers.

Under the new rules of relevancy, I shall disturb the House only for a few minutes more. My speeches, Sir, have to be understood from a higher level. I never hit below the belt. Sir, the speakers of the Opposition have attacked the Hon'ble the Finance Minister who has become the *bete noir* of the Opposition. Every speaker has tried to attack him for the very noble and, in fact, very pious act which he is performing in piloting this Bill. They cannot understand his nobility of mind for the simple reason that selfishness has warped their mentality, selfishness has warped their outlook. If they had been visionaries and idealists like him, they would, perhaps, have realised that there are occasions when silence is definitely golden. There are occasions when Opposition simply for the sake of opposition and to have their speeches published in newspapers the next morning, is not service to the country, or its people.

Comparison has been made, Mr. Deputy Speaker, between Sir Nazimuddin and Mr. Goswami. It is again surprising and astounding. I shall bring to bear witness to the statement I am about to make no less a person

than Mr. Sarat Chandra Bose. During the release of the thousands of political prisoners which goes to the credit of Sir Nazimuddin, he himself told me, "I say, Siddiqi, no other Home Minister has released so many political prisoners."

Mr. A. K. FAZLUL HUQ: May I rise to a point of order, Sir. We have heard Mr. Abdur Rahman Siddiqi now for more than fifteen minutes. He has said nothing about the Agricultural Income-tax Bill and if time is wasted like this, I hope you will give me sufficient time to finish my speech.

Mr. DEPUTY SPEAKER: I have relaxed that rule in his case, but you will get sufficient time.

Mr. ATUL KRISHNA GHOSE: But, Sir, he has been talking nonsense.

Mr. ABDUR RAHMAN SIDDIQI: Mr. Deputy Speaker, I take it that the word "nonsense" has been accepted by you as parliamentary and I take it that its use will be permitted to others also. You will perhaps understand and so will the learned and honourable Leader of the Opposition understand the Arabic expression الحق مر —truth is bitter. (At this stage there was a loud noise from the Opposition benches in which the voice of the member was drowned.) What I was going to tell you, Sir, and through you the gentlemen, who cannot see truth and justice square in the eye, is that to run down Sir Nazimuddin, our present Prime Minister, on the score of not releasing or not working for the release of political prisoners is a misstatement and an untruth. His record of release of political prisoners is double of what all the Congress provinces released during all the years that the Congress was in office. Sir Nazimuddin is, as I have on a previous occasion, called him, a great benefactor of political prisoners. I have not seen in my long experience in any Indian province better treatment of political prisoners than in Bengal. To get up and talk with or without any sense is becoming the habit of the Opposition and imagine, Sir, the attempt on their part to force the Chair to give a ruling that extraneous matters, matters considered not relevant even by the honourable and the learned Leader of the Opposition, should be allowed to be introduced and considered relevant——

Dr. NALINAKSHA SANYAL: Example is better than precept.

Mr. ABDUR RAHMAN SIDDIQI: Sir, we should have stuck to the Bill; we should have talked about it, but statements of an irresponsible, and I shall repeat that word, positively nonsensical character have been made. I am satisfied, Sir, that the Opposition case in the shape of the dissertation read by the Hon'ble the Deputy Leader of the Congress or, I should say, Forward Bloc, or better still the Basu Group, and statements by other speakers, is a false one. On the contrary they have convinced me of the fact that the Bill before the House is worthy of the attention of sincere workers for the cause of peasants, and therefore every section of the House —and I hope the Communists as well as the Krishak—Proja people—will, at least for once, stand up in the name of the peasants of Bengal and help the Hon'ble the Finance Minister to get even a rupee out of the pockets of the zamindars also for the benefit of the land we live in.

Mr. MANMATHA NATH DAS: Mr. Deputy Speaker, Sir, I am a newcomer to this House and I take this first opportunity, so far as this Bill is concerned, just to associate myself with the Opposition. I heard with rapt attention the gentleman speaking last, namely, Mr. Abdur Rahman Siddiqi. In spite of the fact that he asserted for several times that he was talking sense, I could not find any in it; in spite of the fact that he asserted that he was talking some reasons, I could not find any in it. First of all, I would ask the Ministers if they have really made out any case for having this Bill passed specially at a time when this tax would mean the death of the agriculturists. (Cries of "No" from the Coalition Benches.) My friends say "No", I say "Yes". I would show how they would be the killers of the agriculturists at this particular juncture. Has the Hon'ble Minister taken any steps up to this time to recover the position of Bengal since the last havoc and since the last famine? It was due to the inaction or rather the action of the Government that thousands and lakhs of agriculturists had to die for want of food in this province. What the actual number of death from starvation is, God only knows. Have they made out any case that they are going to spend this money for the benefit of the agriculturists? I say "no". Most probably they would say, war is the most crying need of the country, and therefore they require money for spending it for the war. I would advise them [illegible] those gentlemen who are thriving most for the war and not from the worst sufferers, that is, the agriculturists who have suffered most on account of this war. What is the position of the agriculturists at the present moment? They are dying, they are starving and they are crying for food. What the Hon'ble Ministers are giving them? Stones—hard stones.

Mr. Deputy Speaker, I would ask if this Bill is passed into an Act at this very moment, what would be the immediate result? Have the Ministers taken any steps to bring down the abnormal prices of vegetables and other agricultural products including rice and paddy in the mofussil? (Mr. A. M. Abdul Hamid: Agriculturists will get more money.) Agriculturists will not get more money. Agriculturists will be taxed by other persons upon whom this tax is imposed. Though that would not be a direct tax, it would be an indirect tax. They will have to pay for it. They will have to pay for this income-tax which you are imposing.

Mr. Deputy Speaker, I would say that the Hon'ble Ministers are determined to turn deaf ears. Whenever any reason or any sense would be talked, they would try not to listen to it lest they be converted to that. I would ask, is this the time when they have thought it opportune to introduce this Bill and to have this Bill passed? I would say that this would not only have the most immediate effect of causing the greatest havoc to the agriculturists themselves but they would also be doing the greatest injustice to the very persons whom they made their ladders and have come to the top and now they want to kick them from the top of the tree.

Maulvi ABDUL WAHED: মাননীয় সভাপতি সাহেব, আজকে বাংলার কৃষি আয়কর আইন এই পরিষদে পাকা হতে চলেছে। তার বিরুদ্ধতা কোরে আমি এখানে কিছু বলতে চাই। আমি মাননীয় মন্ত্রী মহোদয়কে প্রথমেই জিজ্ঞাসা করতে চাই—এই টাকার দ্বারা কি কাজ করা হবে? সরকারের শাসন কার্য্য পরিচালনার জন্য অথবা দেশের জনসাধারণের কল্যাণের জন্য? যদি সরকারের

তহবিলে প্রকৃতই ঘাটতি পড়ে, তাহলে ট্যাক্স বসিয়ে আয় বৃদ্ধি করার ব্যবস্থা সমর্থন করা যেতে পারে। কিন্তু এই পরিষদের মেম্বর রূপে যখন আমরা প্রথম উপস্থিত হই, তখন বাংলার আয় ছিল ১২ কোটি টাকা। সেই ১২ কোটি টাকা ৩৬ কোটিতে দাঁড়াবার পরও ১৭ কোটি টাকা ঋণ হয়েছে। সেই টাকা কি কাজের জন্য ব্যয় হয়েছে! এবং এখন এই যে কৃষি আয়কর হচ্ছে এই টাকাটাই বা কিসের জন্য ব্যয় করা হবে? আমি একজন কৃষক প্রজা এবং এখানে কৃষক প্রজার প্রতিনিধি। তাদের ভোটে নির্বাচিত প্রত্যেক লোকেরই অধিকার সরকারের ব্যয়ের কড়ায় গণ্ডায় হিসাব বুঝে নেবার জন্য। সুতরাং আমি জিজ্ঞাসা করছি—এই ট্যাক্স, এই টাকা যে আমরা দেবো, বাংলা দেশের জনসাধারণের রক্ত নিংড়ানো টাকা যা দেওয়া হয়েছে এবং দিতে হবে, কিসের জন্য তা ব্যয় হবে। মাননীয় মন্ত্রী মহোদয়ের এবং ঢাকার উপখাজাদের কুকুর বেড়াল প্রতিপালনের জন্য না বাংলার জনসাধারণের কল্যাণের জন্য? আজ বাংলার কৃষক প্রজার চাষের হাল গরু নাই, ঘরে ভাত নাই, এক যোড়া গরু যার দাম ছিল ৫০ টাকা সেটা দুইশত টাকা হতে এখন দাঁড়িয়েছে ছয়শত টাকায়। অতএব আমি জিজ্ঞাসা করিতে চাই, এই কৃষি আয়ের ট্যাক্স দ্বারা তাদের সাহায্য দেওয়া হবে কি না? অথবা ফাউড কমিশনের নির্দেশমত বাংলার জমিদারীগুলি ক্রমে ক্রমে কিনে নেবার জন্যই গভর্ণমেণ্ট এই ট্যাক্সটা নিচ্ছেন কি না। যদি তা না হয়, তাহলে আমি বলবো যে এই আয়করের বোঝা এই দুঃসময়ে জাতির ঘাড়ে চাপাইয়া বর্ত্তমান মন্ত্রীসভা বাঙালীর সর্বনাশের পথ পরিষ্কারের জন্য অগ্রসর হচ্চেন। (MR. ABU HOSSEIN SARKAR : ইউরোপীয়ানদের স্বার্থের জন্যই এ ট্যাক্স হয়েছে।) আমার বন্ধু বলছেন যে ইউরোপীয়ানদের স্বার্থের জন্যই এ আইনটা হয়েছে। আমরা দেখতেও পাচ্ছি তাইই। ইউরোপীয়ান বন্ধুদের মুক্তি দেওয়া হয়েছে এই আইন থেকে। যে ইউরোপীয়ানরা বাংলার ধন দৌলত গায়ের জোরে ডাকাতি কোরে নিচ্ছে তাদের এই আইন থেকে মুক্তি দেবার যে ব্যবস্থা বিগত কাল করা হয়েছে তাদের নিকট আত্মসমর্পন কোরে, তার জবাবে আমার বন্ধু ইদ্রিস আহমদ সাহেব বলেছেন ইউরোপীয়ান দলের নিকট মন্ত্রীসভা আত্মসমর্পণ করতে বাধ্য হয়েছেন যেহেতু আমরা তাদের বিরোধিতা করছি। তাই যদি হয় তাহলে ইউরোপীয়ানদের প্রস্তাবের বিরুদ্ধে যখন আমরা বিরোধী দলেরা ভোট দাবী করেছিলাম তখন মন্ত্রীসভার দল ইউরোপীয়ানদের সঙ্গে ভোট দিয়াছিলেন কেন? এই প্রসঙ্গে আমার একটা গল্প মনে পড়ছে। একটা চোর এক গৃহস্থের নারিকেল চুরি করার জন্য তার নারিকেল গাছে উঠেছে। গৃহস্থ চোর গাছে উঠেছে টের পেয়ে বেরিয়ে এলো এবং জিজ্ঞাসা করল, তুই কে, কি করছিস ওখানে! তখন নারিকেল গাছ থেকে চোর বল্লে, আমি পথ ভুলে নারিকেল গাছে এসেছি। গৃহস্থ বলল, পথ ভুলে এসেছিস তো নারিকেল ছিড়ছিস কেন? চোর বলছে, একথা বলতে পারেন। এও ঠিক সেই রকম! আমরা তাদের বিরোধিতা করছি বলে মন্ত্রীসভা ইউরোপীয়ান দলের নিকট আত্ম-সমর্পণ করেছে। কিন্তু আমরা যখন তাদের বিরোধীতা করেছি তখন তোমরা তাদের সঙ্গে ভোট দিলে কেন? আসল কথা, ঐযে একটা প্রবাদ আছে—থাকি মোড়লের বাড়ী, মরেছে মোড়লের মা, সঙ্গে সঙ্গে না কাঁদলে তো জায়গা দেবে না। ঐ যে ইউরোপীয়ান মোড়ল যাদের উপর নির্ভর করে মন্ত্রীসভা ও মন্ত্রীসভার সমর্থকগণ আজ টিকে আছে তাদের সঙ্গে না কাঁদলে তো জায়গা হবে না। (laughter) তাই আমি জিজ্ঞাসা করতে চাই আমার বন্ধু ইদ্রিস আহমদ সাহেবকে যিনি একজন খাঁটি মুসলমান এবং একথা তিনি জানেন নিশ্চয় যে মুসলমান দুনিয়ায় এক আল্লা ছাড়া কারো নিকট মাথা নীচু করতে পারে না, তাহলে একথা উনি কি করে বলতে পারলেন যে oppositionএ যখন উনি ছিলেন তখন সিংহ ব্যাঘ্র প্রভৃতির মধ্যে মেষ বা খরগোস হয়েছিলেন। কাল উনি তুলনাস্থলে বলেছেন যে হিন্দুরা সব হাতি ঘোড়া আর মুসলমান হচ্ছেন খরগোস। এর চেয়ে লজ্জাকর কথা আর কিছু নাই।

মুসলমান কখনো খয়রোসাঁ নয়, আমি বড় তীব্র প্রতিবাদ করছি, তিনি লীগে গিয়া খয়রোসাঁ হতে পারেন। তিনি আবার বলেছেন আমাদের বিরোধী দলকে, আসুন না আপনারা আমাদের মধ্যে আত্মসম্মানের দাবী নিয়ে ওখানে বসে আছেন কেন? একটু ত্যাগ স্বীকার কোরে জমিদারী মন্ত্রীসভার সঙ্গে ভাড়াটিয়াদের সঙ্গে একটু যোগ দিন না। এবং তাঁর দৃষ্টান্ত স্বরূপ উনি কাল বাংলার শেষ স্বাধীন নবাব সিরাজদ্দৌলার কথা বলেছেন। বিগত ফজলুল হক মন্ত্রী সভার উচ্ছেদ সাধনের ব্যাপারেও আমারও সেই সিরাজদ্দৌলার বৃত্তান্তই মনে হয় এবং সঙ্গে সঙ্গে মনে পড়ে সেই ১৭৫৭ সালে পলাসীর রণক্ষেত্রে ইউরোপীয় ডাকাত লর্ড ক্লাইভ ও বিশ্বাসঘাতক মির্জাফরের কথা মনে হয়। বিশ্বাসঘাতক মির্জাফরের পায়ে সিরাজদ্দৌলা মাথা নত করে দিয়েছিলেন কিন্তু তাতেও বিশ্বাসঘাতক মির্জাফরের মন গলে নাই। পলাসীর রণক্ষেত্র বাংলা বিহার উড়িষ্যার স্বাধীনতার নৌকা যে ভাগীরথীর জলে ডুবিয়ে দিয়েছিলেন আজ সেই কথাটা মনে পড়ে। এই সাম্রাজ্যবাদী ইংরেজ এক সময় বিশ্বাসঘাতকদের সহায়তায় এদেশের স্বাধীনতা কেড়ে নিয়েছে। এবং চিরকাল আর একদল বিশ্বাসঘাতকদের হাতের পুতুল করে তাদের নিজেদের রাজত্ব এদেশে কায়েম রাখবার ব্যবস্থা কোরে এসেছে। এবং তাদেরই উত্তরাধিকারী বর্ত্তমান ইউরোপীয়ান দল (hear hear) আমি বলতে চাই বর্ত্তমান যুগের ক্লাইভরূপী স্যার জন হার্বার্টের নিকট বর্ত্তমান যুগের সিরাজদ্দৌলা মিঃ ফজলুল হক যখন পদত্যাগ করেছিলেন তখন স্যার জন হার্বার্ট বলেছিলেন সারা বাংলার জনসাধারণকে প্রতিপালন করার জন্যই তিনি পদত্যাগ পত্র দিচ্ছেন। তাঁর সেই মিথ্যা আশ্বাসে সরল বিশ্বাস করেই মিঃ হক পদত্যাগ পত্রে সই করেছিলেন। এবং সেই পদত্যাগপত্রের সমস্ত বিবরণ জেনেও মির্জাফররূপী স্যার নাজিমুদ্দিন প্রধান মন্ত্রী হয়ে বর্ত্তমান বিশ্বাসঘাতক মন্ত্রীসভার কয়েকজন কংগ্রেস-ত্যাগী হিন্দুকে নিয়ে তাঁর মন্ত্রীসভা গঠন করেছেন। (Mr. Charu Chandra Roy : শুধু কংগ্রেসত্যাগী নয়, কুল ত্যাগী।)

Mr. SPEAKER: এসব বলে লাভ কি? অনর্থক সময় নষ্ট হচ্ছে।

Maulvi ABDUL WAHED: Sir আমাকে আর একটু সময় দিতে হবে। আমার কংগ্রেসী বন্ধুরা মন্ত্রীদলভুক্ত ঐসব হিন্দু বন্ধুদের কংগ্রেস সম্বন্ধে কুলত্যাগকারী বলছেন। যখন মিঃ গোস্বামী ও মিঃ পাইন কংগ্রেস কুলত্যাগ করেন তখন এক বিবৃতিতে বলেছিলেন "আমাদের কুলত্যাগ করার কারণ এই যে মিঃ হক ও শ্যামাপ্রসাদ মুখার্জি, মিঃ সত্যেন মিত্র ও মিঃ নাজিমুদ্দিন আহমদ প্রভৃতি মন্ত্রীত্ব ত্যাগ করার সময় আমাদের সঙ্গে পরামর্শ করেন নাই। হক সাহেব যখন মিঃ জিন্নার কাছে চিঠি লেখেন তখন আমাদের সঙ্গে পরামর্শ করেন নাই। সেই দুঃখে আমরা কুলত্যাগ করেছি।" এই প্রসঙ্গে আমার আর একটা কথা মনে পড়েছে। কোন একটি ভদ্র মহিলা কুলত্যাগ করে কুস্থানে চলে যান। তাঁকে সেইভাবে দেখে আর একজন জিজ্ঞাসা করলো—তুমি এ কুস্থানে এসেছ কেন? কুলত্যাগিনী মহিলা উত্তর দিলেন—এসেছি মনের দুঃখে। আমার শ্বশুর শাশুড়ী ননদীরা কেউ ধর্ম্মকর্ম্ম করে না, সন্ধ্যা আহ্নিক করে না, সেই দুঃখে আমি এই স্থানে চলে এসেছি!! (laughter) ওদের বন্ধুদের অবস্থাও ঠিক তাই। ওঁরা বলছেন হক মন্ত্রীসভা যেসব কার্য্য করেছেন তা নাকি সহ্য করা যেতো না। কিন্তু আমি ওদের জিজ্ঞাসা করতে চাই আমরা এই কৃষি আয়কর আইনের কেন বিরোধীতা করছি? কারণ, হক সাহেবের মন্ত্রীসভা কেবিনেট মিটিংএ স্যার জন হার্বার্টের সঙ্গে যুদ্ধ করে (A voice from the Government benches ওহো কি বীর!!) জমিদারী প্রথা তুলে দেবার প্রস্তাব পাশ করেছিলেন, এবং ১৯৪৩ সালের মার্চ্চ মাসে এই পরিষদে ঘোষণা করেছিলেন যে জমিদারী প্রথার চিরস্থায়ী বন্দোবস্ত abolish করা হবে এবং ফরিদপুর এবং আর ২।১টী জেলায় পরীক্ষামূলকভাবে কার্য্য করা হবে। আমি জিজ্ঞাসা করতে চাই—বর্ত্তমান মন্ত্রীসভা আর তাঁদের সমর্থক দলের এবং বিশেষ করে মাননীয় লক্ষপতি জমিদার তুলসীচরণ গোস্বামী মহাশয়কে—সেই নীতিটাকে কবর

দেওয়া হয়েছে কেন? এবং সেটাকে কবর দিয়ে বাংলার জনসাধারণের ঘাড়ে নূতন আর একটা বোঝা কৃষি আয়কর চাপাচ্ছেন কেন? তিনি বলেছেন—সাড়ে তিন হাজার টাকার উপর ট্যাক্স বসবে না। আমরা জানি যে কৃষক যখন গরুর কাঁধে জোয়াল দেয় তখন আস্তে দেয়। কিন্তু একবার বসলে যে জোয়াল আর খসে না। ট্যাক্স ও তেমনি একবার বসলে আর খসে না বরং ক্রমশঃ বেড়েই চলে। বিক্রয় কবের দৃষ্টান্তেই সেটা বেশ বোঝা যায়। টাকা প্রতি এক পয়সা মাত্র ছিল, এখন সেটাকে দুই পয়সা করা হলো। কৃষি আয়করের বেলায়ও আজ সাড়ে তিন হাজারের জায়গায় দেড় হাজার টাকার উপর যে হবে না তার নিশ্চয়তা কি? তবুও তেমনি সুরাবর্দ্দি বলেছিলেন গরীব লোককে বিক্রয় কর দিতে হবে মাত্র টাকা প্রতি এক পয়সা। কিন্তু এখন অন্য মন্ত্রী এসে সেটাকে করলেন দুই পয়সা। তারপর ১০০ বিঘা জমি থাকা চাই এটাও ফাকি কথা। ১০০ বিঘা কেন ২০০ বিঘা কিম্বা ২৫০ বিঘা জমি যে সকল কৃষকের আছে তারমধ্যে এমন জমি আছে ২৫০ বিঘা থাকা সত্বেও ৫০ বিঘার বেশী চাষ হয় না। আর সব পতিত পড়ে থাকে। এবং এই আইন সংশোধন করে যে ৫০ বিঘার সমান হবে না তার নিশ্চয়তা কি? সেইজন্য এই আইনের আমি তীব্র প্রতিবাদ করছি।

Mr. DHIRENDRA NATH DATTA: Mr. Deputy Speaker, Sir, in making my statement, I think I should make the position of the party to which I have the honour to belong clear in respect of this Bill. We certainly concur with the view expressed in the Indian Taxation Enquiry Committee that agricultural income should not be exempted from taxation. On principle we are not opposed to the Agricultural Income-tax Bill. There is absolutely no legal opposition to the imposition of agricultural income-tax. On principle, I repeat again, we do agree with the view that such a tax should be levied. But, Sir, the reason why we are opposed to this Bill is this: we are opposed to this Bill because it has been introduced at such an inopportune time; we are opposed to this Bill because the income which will be derived from this Act will not be spent for the improvement of agriculture or for causes connected with the improvement of agriculture. It has been said by the Hon'ble Minister in charge of Finance that this Bill has been necessary for the purpose of bridging the gulf between revenue and expenditure occasioned by war; and for this reason also we are opposed to this Bill. On certain occasions it has been stated by the Hon'ble the Chief Minister or by the Hon'ble Finance Minister that they are implementing the recommendations of the Land Revenue Commission, but the Land Revenue Commission in making their recommendations stated that they were strongly of opinion that if the agricultural income-tax was imposed, the income therefrom should be solely spent for the improvement of agriculture and for causes connected with the improvement of agriculture. I must say, Sir, that they are not implementing the recommendations of the Land Revenue Commission. They are imposing this tax for the purpose of meeting war expenditure, and this war, as I have already said on another occasion, is an imperialistic war. This is not a war for the independence of India, and we cannot allow any tax to be imposed for this purpose. For this reason we are opposed to the Bill. We made our position clear at the time of introduction of the Bill that on principle we were not opposed to the Bill, we were opposed to the Bill because the money was intended to be thrown into the bottomless pit. Then during the second reading of the Bill we tried to make some improvements and accordingly we made some suggestions some of which have been accepted by the Government and some have not.

Mr. Deputy Speaker. Sir, before I sit down I must make at least one suggestion that Government will be well advised if they make some improvements in this Bill. My friend Mr. Haripada Chattopadhyaya has brought it to the notice of the Hon'ble Minister that really it has been unwise to hold that 50 per cent. of the gross income derived from cultivation should be treated as cost and 50 per cent. should be treated as net income. He has also made it clear that the real cost is not 50 per cent. but in certain parts of the province it is more than 80 per cent. and on certain occasions it goes up to 90 per cent. This Bill, I submit, should be so improved that the actual cost that will be incurred for cultivation should be deducted from the gross income.

Sir, before I finish I would like to say one other word. As I have said on another occasion this Government has surrendered to the interests of the European party. I know that I should not have raised this question now, but, Sir, I don't like to hand over the money to this Government for another reason. This Government have on many occasions recently misused the Defence of India Rules to such an extent that no one should agree to hand over any money to such a Government. For instance, a notice was issued upon the Brojomohan College authorities that three of their employees would be detained under the Defence of India Rules. If the three employees are not removed, the grants-in-aid would be stopped. This is a gross abuse of the Defence of India Rules.

Sir, I know that this Government have surrendered the interests of the people to the Britishers, but before I sit down I want to give a warning to the British people that they must cease to exercise their control by putting one set of people against another. This is really regrettable and they should not do that.

With these words, Sir, I oppose the passing of the Bill.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: Mr Speaker, it is incumbent on at least the member in charge of a Bill, to try to be strictly relevant to his subject. In spite of the atmosphere prevalent during the greater part of the discussion this evening of unreality and irrelevancy, I am inwardly conscious of my own responsibilty for this measure, a measure which seeks to explore a hitherto untapped source of provincial taxation. I also realise that we are about to reach one of the most decisive stages - --

Dr. NALINAKSHA SANYAL: On a point of order, Sir. Would you allow the Hon'ble Leader of the Opposition to speak after the Hon'ble Minister? We understand that he expressed his intention to speak.

Mr. DEPUTY SPEAKER: The Leader of the Opposition is feeling indisposed and he will not speak.

Dr. NALINAKSHA SANYAL: We are given to understand that he had been asked by the Deputy Speaker himself to speak only for five minutes and not more and he had decided to speak. We would like to know the position, Sir.

Mr. DEPUTY SPEAKER: I have seen the Leader of the Opposition and ascertained his view. After that, I have asked the Hon'ble Minister to speak.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: As I was saying that we are about to reach one of the most decisive stages in the progress of this very technical measure. Some of us have spent many weeks on

reshaping this Bill in the Select Committee and the House as a whole has spent a considerable amount of time in discussing the clauses of the Bill in the form in which it emerged from the Select Committee.

I think that there were two principal objections to the Bill. The first is that the proceeds of the tax which we seek to realise have not been earmarked for a particular purpose. The problem of public finance is in the last analysis a problem of distribution of national income, so as to leave enough funds in the hands of the State and State agencies for expenditure on common tasks. It is not as if the State is a mere drain on the total national income; for it adds to the pool by the services it renders,—services which are also economic values. Nor, as has been said, is the State a passive and privileged recipient of contributions or tributes from the people, for by its activities it enriches some and deprives others and is thus a powerful agent of redistribution. Having a large concentration of both wealth and social powers in its hands, the State can restrict or enlarge the scope of the common task. Therefore, the demand for allocating or earmarking the proceeds of different taxes for different purposes is in my opinion absurd. It is bad finance. It has been pointed out repeatedly that the Land Revenue Commission recommended the imposition of a tax on agricultural incomes and remarked that the money thus realised should be used for the improvement of agriculture. I know, Sir, that agriculture had been neglected in this province for a number of years or decades. But I would invite honourable members to peruse the pages of my Budget once more. They will there find enormous provisions made for improvement of agriculture and ancillary irrigation in the present budget. Not only that; we have undertaken schemes which give promise of and which almost ensure permanent expenditure on agriculture and ancillary irrigation. Look at our Budget on the "Grow More Food" campaign.

Dr. NALINAKSHA SANYAL: That is not permanent.

The Hon'ble Mr. TULSI CHANDRA GOSWAMI: We are aware that the campaign for growing more food is temporary, but the result of our campaign, I submit, will be such as will definitely improve the agricultural conditions of the province. We have, as I clearly indicated in my Budget speech in February, large projects of rehabilitation. We have already taken in hand short-term projects which will be dovetailed into long-term projects. These long-term projects are already under consideration and I do not think that I am giving away any secret of Government when I say that in our proposals we contemplate expenditure to the tune of several crores on rehabilitation, and rehabilitation, Sir, it will be understood, means principally rehabilitation of agricultural classes.

It has also been objected that the present time is particularly inopportune. Harsh as it may sound, I am bound to say from the point of view of economics that this is the proper time for the introduction of this new tax, because the prices of agricultural commodities are specially high. The honourable members must not forget that this Bill does not seek to tax any one having a net income below Rs. 3,500. You will have to earn that income in order to be called upon to pay a tax. Now a person who earns a net income of Rs. 3,500, which in most cases would mean more than Rs. 7,000 gross income, is not exactly a distressed person.

I realise that the Bill hits persons with inelastic incomes, for instance, the zamindars. But I hope that it will be agreed even among the zamindars that the sacrifice that they are being called upon to make today is only another addition to the many sacrifices they have voluntarily undertaken in the past. And I say this with a certain amount of pride. It is true that this class, to which unfortunately I myself belong, will be hard hit but, as I have said, theirs will be the glory of further sacrifice in the cause of the country.

Sir, we have now reached a stage in the discussion of the Bill when I expect that the approval of the Legislative Assembly will be accorded to it. It is not my desire to detain the House for any length of time. I have only one more observation to make. It pained me very much—I am not thinking of honourable members speaking loosely or without the capacity to understand the technicalities of the Bill—when men like Rai Harendra Nath Chaudhuri and Mr. Dhirendra Nath Datta who certainly have devoted a great deal of attention to the Bill and who thoroughly understand its implications charged me with having surrendered to the European group. Only the other day I pointed out at some length how not only we have not surrendered to the European group but how we have roped in European interests within the purview of this measure to the largest possible extent. For the purpose of refreshing the memory of honourable members I will refer to amendments Nos. 332-334 and similar amendments to clause 17 of the Bill. I resisted those amendments because I felt that if I did agree to those amendments it would probably have excluded a great deal of tea revenue which otherwise we would receive. As it is, I think we have brought the whole of the tea income within our grasp. I made this perfectly clear on another occasion. Then further by the rejection of the amendments Nos. 296-298, which was brought at my instance, I am sure that we have enabled our Agricultural Income-tax Officers to go into the accounts of the tea companies so that in the case of a mistake by the Central Government there will be an opportunity of correcting that assessment and of an augmentation of our 60 per cent. share. My honourable friend, Rai Harendra Nath Chaudhuri, has complained that we have adopted the basis of the Indian Income-tax Act and have accepted 60 per cent. of mixed incomes as the agricultural income taxable under our Bill. He knows very well that according to the highest legal opinion in this province there was no escape from it. In my humble intelligence I also felt always that that was inescapable. In computing the tax on the Indian income-tax basis we have not only adopted a most convenient course but we have adopted the only course that was open to us.

Sir, time is passing and I am sure honourable members by now have made up their minds as to which side they will vote. After all there are professed friends of the poor who might today be voting against this Bill! I suppose that will be one of the ironies of politics. Sir, I am not depressed by that and, in spite of a heavy sense of responsibility I feel confident that I have done right by the House and that I have done right by my people.

The motion of the Hon'ble Mr. Tulsi Chandra Goswami that the Bengal Agricultural Income-tax Bill, 1944, as settled in the Assembly be passed,

was then put and a division taken with the following result:—

AYES—99.

Abdul Hafiz, Mr. Mirza.
Abdul Hakim, Maulvi (Mymensingh).
Abdul Hakim Vikrampuri, Maulvi Md.
Abdul Hamid, Mr. A. M.
Abdul Hamid Shah, Maulvi.
Abdul Karim, Mr.
Abdul Latif Biswas, Maulvi.
Abdul Majid, Mr. Syed (Noakhali).
Abdul Wahab Khan, Khan Bahadur.
Abdulla-al Mahmood, Mr.
Abdur Rahman, Khan Bahadur A. F. M.
Abdur Rahman Siddiqi, Mr.
Abdur Rasheed, Maulvi Md.
Abdur Rauf, Khan Bahadur Maulvi S. (Howrah).
Abdur Rauf, Khan Bahadur Shah (Rangpur).
Abdus Shaheed, Maulvi Md.
Abul Hossain Ahmed, Mr.
Abul Masud, Kazi.
Ahmed Ali Mridha, Maulvi.
Ahmed Hossain, Mr.
Alfazuddin Ahmed, Khan Bahadur Maulvi.
Amir Ali Mia, Maulvi Md.
Aulad Hossain Khan, Khan Bahadur Maulvi.
Barma, the Hon'ble Mr. Promhari.
Barman, Babu Shyama Prosad.
Birkmyre, Sir Henry, Bart.
Biswas, Mr. Rasik Lal.
Chakrabarty Mr. Jatindra Nath.
Chakrabarty, Babu Narendra Narayan.
Chippendale, Mr. J. W.
Cornierphine, Mr. E. E.
Das, Rai Sahib Anukul Chandra.
Das, Rai Sahib Kirit Bhusan.
Das, Mr. Manmohan.
Dass, Babu Debendra Nath.
Farhat Bano Khanam, Begam.
Fazlul Quadir, Khan Bahadur Maulvi.
Fazlur Rahman, Mr. (Dacca).
Fazlur Rahman, Mr. (Mymensingh).
Golam Rabbani Ahammad, Maulvi.
Gomes, Mr. R. A.
Goswami, the Hon'ble Mr. Tulsi Chandra.
Griffiths, Mr. C.
Gupta, Mr. J. N.
Gurung, Mr. Damber Singh.
Hamiduddin Ahmad, Khan Sahib.
Hamilton, Mr. K. A.
Hasanuzzaman, Khan Sahib Maulvi Md.
Haywood, Mr. Rogers.
Hendry, Mr. David.
Hirtzel, Mr. H. A. F., O.B.E.
Idris Ahmed Mia, Maulvi.
Jalaluddin Ahmed, the Hon'ble Khan Bahadur Maulvi.
Kabiruddin Khan, Khan Bahadur Maulvi.
Kumar, Mr. Atul Chandra.
McPherson, Mr. G. P.
Mafizuddin Ahmed, Khan Sahib Maulvi (Tippera).
Mandal, Mr. Amrita Lal.
Mandal, Mr. Banku Behari.
Mandal, Mr. Jagat Chandra.
Mandal, the Hon'ble Mr. Jogendra Nath.
Mandal, Mr. Krishna Prasad.
Maniruddin Akhand, Maulvi.
Mohammed Ali, Khan Bahadur.
Mohsin Ali, Mr. Md.
Morgan, Mr. G., C.I.E.
Moslem Ali Mollah, Maulvi M.
Mozammel Huq, Maulvi Md.
Muhammad Abdul Halim Molla, Mr.
Muhammad Ibrahim, Maulvi.
Muhammad Ishaque, Maulvi.
Muhammad Siddique, Khan Bahadur Dr. Syed.
Mukerjee, the Hon'ble Mr. Taraknath, M. B. E.
Mullick, Mr. Mukunda Behary.
Mullick, the Hon'ble Mr. Pulin Behary.
Nasarullah, Nawabzada K.
Nazimuddin, the Hon'ble Khwaja Sir, K.C.I.E.
Pain, the Hon'ble Mr. Barada Prosanna.
Powell, Mr. J. A.
Roy, Mr. Dhananjoy.
Sadaruddin Ahmed, Mr.
Safiruddin Ahmed, Haji.
Sahebe-Alam, Mr. Syed.
Sarkar, Babu Madhusudan.
Serajul Islam, Mr.
Shahedali, Mr.
Sirdar, Babu Litta Munda.
Smart, Mr. J. N.
Smyth-Osbourne, Mr. D. G.
Stark, Mr. A. F.
Stevenson, Mr. R. A. H.
Tamizuddin Khan, the Hon'ble Mr.
Thorman, Mr. C. M.
Walker, Mr. J. R.
Walker, Mr. W. A. M., C. B. E.
Whitehead, Mr. R. S.
Wordsworth, Mr. W. C., C. I. E.
Yusuf Ali Choudhury, Mr.
Ziliur Rahman Shah Choudhury, Maulvi.

NOES—68.

Abdul Hafiz, Mr. Mia.
Abdul Majid, Maulvi (Mymensingh).
Abdul Wahed, Maulvi.
Abdur Razzak, Maulvi.
Abu Hossain Sarkar, Maulvi.
Ahmed Ali Enayetpuri, Khan Bahadur Maulana.
Ahmed Khan, Mr. Syed.
Badi Ahmed Choudhury, Khan Bahadur Haji.
Badruddoja, Mr. Syed.
Banerjee, Mr. Pramatha Nath.
Banerji, Mr. P.
Barat Ali, Mr. Md.
Barma, Mr. Puspajit.
Basu, Mr. Santosh Kumar.
Bhaumik, Dr. Gobinda Chandra.
Chattopadhyay, Mr. Haripada.
Choudhuri, Rai Narendra Nath.
Das, Mr. Manmatha Nath.
Das, Babu Radhanath.
Das Gupta, Srijut Narendra Nath.
Datta, Mr. Dhirendra Nath.
Deloi, Mr. Narendra Nath.
Dutta, Mr. Sukumar.
Dutta Gupta, Miss Mira.
Edbar, hur Upendranath.
Fazlul Huq, Mr. A. K.
Ghose, Mr. Atul Krishna.
Giasuddin Ahmed, Mr.
Gupta, Mr. Jogesh Chandra.
Hashem Ali Khan, Khan Bahadur Maulvi.
Julian, Mr. I. D.
Jonab Ali Majumdar, Maulvi.
Kundu, Mr. Nishitha Nath.
Lahiri, Babu Ashutosh.
Mahtab, Maharajadhiraja Bahadur Uday Chand, of Burdwan.
Maji, Mr. Adwaita Kumar.
Majumdar, Mrs. Hemaprova.
Mandal, Mr. Birat Chandra.
Maniruzzaman Islamabadi, Maulana Md.
Mookerjee, Dr. Syamaprasad.
Muhammad Afzal, Khan Bahadur Maulvi Syed.
Mukerji, Mr. Dhirendra Narayan.
Mukherji, Dr. Sharat Chandra.
Mullick, Srijut Ashutosh.
Naskar, Mr. Hem Chandra.
Paul, Sir Hari Sanker.
Pramanik, Mr. Tarinicharan.
Rahman, Khan Bahadur A. M. L.
Ramizuddin Ahmed, Mr.
Roy, Mr. Charu Chandra.
Roy, Mr. Kamakrishna.
Roy, Mr. Kiran Sankar.
Roy, Mr. Manmatha Nath.
Sanaullah, Dr.
Sanyal, Dr. Nalinaksha.
Sanyal, Mr. Sasanka Sekhar.
Sen, Mr. Atul Chandra.
Sen, Mr. Dhirendra Nath.
Sen, Jogesh Chandra, Rai Bahadur.
Sen-Gupta, Mrs. Nellie.
Shamsuddin Ahmed, Mr.
Shamsuddin Ahmed Khondkar, Mr.
Shamsul Huda, Maulana.
Sinha, Srijut Manindra Bhusan.
Thakur, Mr. Pramatha Ranjan.
Tofel Ahmed Choudhury, Maulvi Haji.
Wahiur Rahman, Maulvi.
Zaman, Mr. A. M. A.

Ayes being 99, and Noes 68, the motion was carried.

Adjournment.

The House was then adjourned at 7-10 p.m. till 4 p.m. on Monday, the 8th May, 1944, at the Assembly House, Calcutta.

BGP-44/5-6251A-600

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